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ANNUAL REPORT

ASSESSOR'S OFFICE

CITY AND COUNTY OF SAN FRANCISCO

1973.74

August 15, 1974

DOCUMENTS

AUG 16 1974

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JOSEPH E. TINNEY
Assessor

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JOSEPH E. TINNEY
ASSESSOR

CITY HALL, SAN FRANCISCO, CALIFORNIA 94102

TELEPHONE: 558-4011—558-4351

ANNUAL REPORT

August 15, 1974

The Annual Assessment Roll for the City and County of San Francisco was completed and delivered to the Controller of the City and County of San Francisco on July 1, 1974. Locally and State assessed property in the City and County of San Francisco has a Full Cash Value in excess of 11 billion dollars. This represents an increase over the 1973-74 Roll of 400 million dollars in Full Cash Value or an increase in assessed value of 100 million dollars.

The increase in the Assessment Roll was largely due to the construction and completion of new downtown commercial property and multi-family residential property throughout the city. There was a significant increase in the value of Business Inventory most likely due to inflationary pressures and higher prices for goods and services.

This office is utilizing comprehensive sales ratio analysis of market data in a continuing effort to revise property value in order to establish a realistic and dependable basis for the estimate of Market Value of the city's 154,000 parcels of property.

A matter of continuing concern, however, is that meaningful property tax relief for the homeowners of San Francisco should become a project of major priority for the San Francisco Legislative Delegation. Positive action on the following recommendations should be of primary concern:

1. Legislative enactment establishing a lower ratio for owner-occupied single family dwellings than the ratio applicable to commercial and industrial property.
2. The current \$1750 assessed value Homeowners' Exemption should be increased by association with Cost of Living Index.
3. Senior Citizens should be permitted to defer their property tax payment on owner-occupied single family dwellings.
4. In the interest of equity, tenants should be granted property tax relief proportionate to increased rentals which may be due to increased property taxes on the landlord.
5. All taxpayers should be afforded the option to pay their property taxes at quarterly or monthly intervals.
6. In the interest of fairness to all concerned, a comprehensive re-examination of all property tax exemptions should be undertaken and that basic criteria for such exemptions should be established after such a study is made.
7. There should be a limited assessment credit to Homeowners for money spent on rehabilitation of their property.
8. The system of property taxation should be completely revised so that property should bear the burden only of property-related services, while other sources of revenue (Federal and State) should bear the burden of people-related services.

Despite the many accomplishments of this office, there is concern over the long standing inequity of salaries assigned to our professional staff. It has been recognized by the State Board of Equalization and by prior Grand Jury Surveys that these inequities have made it extremely difficult to recruit and maintain qualified Appraisal and Auditor personnel to fulfill the mandatory duties required by State Law.

The departmental production of the Assessor's Office for the year 1973-74 is reflected in the following statistical data.



JOSEPH E. TINNEY
ASSESSOR

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO
ANNUAL STATISTICAL REPORT

The 1974-75 Assessment Roll for the City and County of San Francisco is constituted as follows:

Total Tangible Secured	\$ 2,230,089,079.00	
Total Tangible Unsecured	319,329,685.00	\$ 2,549,418,764.00
Total Escaped Unsecured	3,348,648.00	
Total Tangible		\$ 2,552,767,412.00
Penal Assessments	697,987.00	
Total Locally Assessed Valuation prior to Exemptions		\$ 2,553,465,399.00
State Assessed Property		211,339,450.00

Tax Revenue 1973-74

Ad Valorem Tax Revenue	286,393,010.00
Percentage of Total Resources	35%
Assessor's 1973-74 Budget	2,824,098.00
Administrative Cost	.0098%

Exemption 1974-75

Homeowners qualifying for \$1750 Assessed Value Exemption	93,936
Business Inventory Exemption	61.5 Million

(Homeowner's Exemption and Inventory Exemption are reimburseable to the City by the State of California).

Assessed Value of Constitutional Exemption (Veterans, Welfare, Charitable and etc.)	141.1 Million
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Workload

1. Number of parcels on the 1974-75 secured roll:	153,297
2. Number of assessments on the 1974-75 unsecured roll:	33,664
3. Total number of property transfers in 1973-74:	19,104

Full-Time Staff

1. Number of administrative positions (including assessor, assistant assessor, administrative assistant, EDP and systems technicians):	12
2. Number of real property appraisers:	44
3. Number of auditor (personal property, including marine) appraisers:	32
4. Number of clerical and secretarial positions:	39
5. Number of draftsmen:	4
	Photographers 2
6. Total authorized staff:	133

TOTAL NUMBER OF FIELD CONTACTS	6079
RESIDENTIAL FIELD CREW INSPECTIONS	6500
TOTAL NUMBER CHANGES IN FULL CASH VALUE	2522

New Construction

Dwellings	343
Apartments	224
Flats	21
Condominiums	8
Commercial, Industrial	142 - <u>738</u>

Alterations

Dwellings	217
Flats & Apartments	143
Commercial	180
Industrial	32
Condominiums	1
Equalization & Sales	74
Other	494 - <u>1141</u>

Total adjustments in Full Cash Value as a result of field work.	1879
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Adjustments in Full Cash Value due to Change Tags, Equalization, Office Investigation Etc.	643	<u>2522</u>
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Demolitions	287
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Number of parcels acquired by Tax Exempt Agencies	59
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REAL PROPERTY

UNSECURED ROLL 1974 - 75

	<u>1973-74</u>	<u>1974-75</u>
IMPTS ON STATE PROPERTY	\$ 440,000	\$ 440,000
IMPTS ON UTILITY LAND	8,104,600	7,500,400
IMPTS OTHER THAN LAND OWNER	5,424,935	5,401,635
LEASEHOLD IMPTS	<u>1,752,900</u>	<u>4,812,400</u>
TOTAL	\$15,722,435	\$18,154,435

:

:

PERSONAL PROPERTY DIVISION

PRODUCTION REPORT 1973-74

DEPLOYMENT OF AUDITORS

BY MAN-DAYS:

Field Audits & Appraisals 808

Other Work Covered by
Scope of Position:

Assessing Statements	1,162
Up-Date Field Books	555
Senior Review	235
Statistics	163
Leased Equipment	425
Petroleum Industry	144
Apartments & Rentals	65
Consigned Merchandise	61

Work Equivalent to Scope of
Position But Out of Classification 101

Instruction & Training 189

Auditor Performance Time 3,908

Other "Man-Days" Not Covered Above:

Supervision	1,077
Vacations	335
Holidays	298
Sick Pay	237
Administrative Leave	163

TOTAL MAN-DAYS 6,018

PERSONAL PROPERTY DIVISION

PRODUCTION REPORT 1973-74

<u>Total No. of Audits & Appraisals Completed</u>	983
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"Man-Days" Applicable Thereto	808
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Average Audits per "Man-Day"	1.22
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<u>Mandatory Audits & Appraisals Completed</u>	583
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"Man-Days" Applicable Thereto	513
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Average Audits per "Man-Day"	1.14
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<u>Other Audits & Appraisals Completed</u>	400
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"Man-Days" Applicable Thereto	295
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Average Audits per "Man-Day"	1.36
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POSSESSORY INTEREST 1974-75

	<u>1973-74</u>	<u>1974-75</u>
TOTAL FULL CASH VALUE	\$61,014,803	\$62,904,724
TOTAL INCREASE FULL CASH VALUE	\$1,375,071	\$1,889,926
TOTAL NUMBER ASSESSMENTS	1,861	1,927
ASSESSMENTS ADDED	438	264
ASSESSMENTS REMOVED	329	198

ASSESSMENT APPEALS BOARD REPORT 1973-74

REAL PROPERTY

NUMBER FILED			889
NUMBER WITHDRAWN			105
NUMBER NO-SHOW			33
NUMBER HEARD			480
NUMBER DENIED			89
NUMBER REDUCED			
1. A.A.B.	176	45%	
2. STIPULATION	149	38%	
3. ASSESSOR RECOMMENDATION	66	17%	391

44% OF APPLICATIONS FILED WERE REDUCED

31% OF APPLICATIONS HEARD WERE REDUCED

NET CHANGE IN FULL CASH VALUE

	<u>A.A.B.</u>	<u>STIPULATION</u>	<u>ASSESSOR RECOMMENDATION</u>	<u>TOTAL</u>
ORIGINAL F.C.V.	\$106,941,100	\$38,414,520	\$11,504,480	\$206,860,100
NEW F.C.V.	95,882,500	78,299,240	10,293,850	184,475,590
NET CHANGE	\$ 11,058,600	\$10,115,280	\$ 1,210,620	\$ 22,384,510

A.A.B. REDUCTION	\$11,058,600	50 %
ASSESSOR REDUCTION	\$ 1,210,630	5 %
STIPULATION	\$10,115,280	45%

ASSESSMENT APPEALS BOARD REPORT 1973-74

PERSONAL PROPERTY

NUMBER FILED			275
NUMBER WITHDRAWN			47
NUMBER NO-SHOW			58
NUMBER HEARD			170
NUMBER DENIED			150
NUMBER REDUCED			
1. A.A.B.	53	34%	
2. STIPULATION	48	29%	
3. ASSESSOR RECOMMENDATION	57	37%	155

56% OF APPLICATIONS FILED WERE REDUCED

91% OF APPLICATIONS HEARD WERE REDUCED

<u>NET CHANGE IN FULL CASH VALUE</u>			<u>ASSESSOR</u>	<u>TOTAL</u>
	<u>A.A.B.</u>	<u>STIPULATION</u>	<u>RECOMMENDATION</u>	
ORIGINAL F.C.V.	\$ 8,006,963	\$13,723,553	\$14,761,644	\$36,492,160
NEW F.C.V.	7,122,352	10,904,004	12,579,222	30,605,578
NET CHANGE	\$ 884,611	\$ 2,819,549	\$ 2,182,422	\$ 5,886,582
A.A.B. REDUCTION	\$ 884,611		15%	
ASSESSOR REDUCTION		\$ 5,001,971	85%	

ASSESSMENT APPEALS BOARD REPORT 1973-74

POSSESSORY INTEREST

NUMBER FILED	27
NUMBER WITHDRAWN	2
NUMBER NO-SHOW	0
NUMBER HEARD	25
NUMBER DENIED	19
NUMBER REDUCED	
1. A.A.B.	0
2. STIPULATION	1
3. ASSESSOR RECOMMENDATION	5 6

22% OF APPLICATIONS FILED WERE REDUCED

24 % OF APPLICATIONS HEARD WERE REDUCED

TOTAL F.C.V. REDUCTION ON ROLL: \$40,500

MARINE DIVISIONPRODUCTION REPORT 1973-74

1. 1973 Field Book Updated 7/1/73 to 12/28/73		2,083 Boats
1974 Direct Billings	1,616 Boats	
1974 Direct Billings Canc.	95-	
Quick Bills	11	
1% Bills	90	
Normal Bills	420	
	<u>2,042</u>	

Vessel Records Processed	
New and Changed	2,940
Owner and County Reports Processed	<u>1,200</u> Est.
	4,140

EDP Boat Record Change Slips	
Accumulated 1/74-7/74	1,014

Boats Added		708
Boats Deleted (FCV 400 or Less, Sect 228)		632-
Boats Deleted Other		<u>82-</u>
Boats in Process Assmt.	<u>35</u>	<u>6-</u>
	2,077	2,077

Man Days 856 Gross; Vac. & SP 93 Days, Comp. T. 12 Days	774 Net
---	---------

2. Assess Personal Prop. Oil Companies and Gas Stations:		
1974 Statements Issued	900	
Statements Filed	690	
		<u>126</u>
<u>Man Days</u>	TOTAL	890

ASSESSMENT SERVICES DIVISION

PRODUCTION REPORT 1973-74

Approximately 150 claims requesting a field check were sent to the Real Property Division for immediate action.

Following is the summary of exemption applications processed:

WELFARE	1034
CHURCH	<u>536</u>
TOTAL	1570

The telephone answering service is a vital function of the office. For our purposes, we have 2 consoles with 2 permanent operators. During the busy season one temporary operator is employed on a part-time basis.

Following is a breakdown of the workload:

Incoming Calls Per Month	26,998
Outgoing Calls Per Month	2,996
Inter-Com Calls	1,870
Miscellaneous Inquiries, Calls transferred to other depts. in the City and to the correct divisions in the Assessor's Office.	19,900

ANNUAL REPORT
ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

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JOSEPH E. TINNEY

ASSESSOR

CITY HALL, SAN FRANCISCO, CA. 94102

TELEPHONE: 558-4011 — 558-4351

ANNUAL REPORT

August 25, 1975

The Annual Assessment Roll for the City and County of San Francisco was completed and delivered to the Controller of the City and County of San Francisco on July 1, 1975. Locally and State Assessed property in the City and County of San Francisco has a full value in excess of 13.5 billion dollars. This represents an increase in full value over the 1974-75 Roll of 2.2 billion dollars or an increase in assessed value of 550 million dollars.

Property taxpayers in San Francisco understandably reacted to this increase with dismay. When a property owner is experiencing extreme economic pressures to keep a home or business the notice of assessment received in the latter part of June is a harbinger of increased taxes to pay in November.

The recent reappraisal program covered one of the most inflationary periods in our Nation's history and certainly in the history of San Francisco's home market.

The Assessor of San Francisco, as well as all Assessors in the State's 58 counties, is required under State Law to assess all property at 25 per cent of its full value.



Full Value means market value - the price at which a willing seller sells property to a willing buyer allowing a reasonable time to find a buyer and where the seller is not forced to sell and the buyer is not forced to buy. The concept applies to all types of property from \$100 million dollar skyscrapers to modest \$30,000 bungalows.

It is interesting to note that of the 93,836 single family homes in San Francisco, 74,441 are still valued by the Assessor at less than \$40,000, 47,600 at less than \$30,000 and a surprising 31,350 at less than \$25,000 full value.

There has been controversy regarding the assessment of our downtown commercial properties. Fortunately the State Board of Equalization has recently completed its triennial survey of the San Francisco Assessor's Office for 1974 and on July 3, 1975 issued its official report showing that 326 largest downtown buildings in San Francisco with a full value of 2.5 billion dollars were appraised by the San Francisco Assessor at 99% of full value.

The San Francisco Assessor's Office relies on a staff of only 45 appraisers to cover the 93,000 homes and 60,000 other properties. During the past five years, I have repeatedly asked the Board of Supervisors for more appraisers. The State Board of Equalization in its 133 page survey issued in 1972 said .. "The present Real Property staff of 44 appraisers should be expanded to 63 to satisfy current workload requirements.." Yet the Board of Supervisors has not allowed one more appraiser. In this regard the Assessor had 141 permanent employees in 1966 and produced an assessment roll that resulted in approximately 170 million dollars in Ad Valorem Revenue. Today the Assessor has but 133 permanent employees and has produced the 1975

assessment roll which will result in Ad Valorem Revenue in excess of 350 million dollars dependent on the Property Tax Rate set by the San Francisco Board of Supervisors.

Most taxpayers do not realize that the amount of property taxes which they pay are not directly dependent upon the assessment but are directly dependent upon the budget of the Board of Supervisors and the School Boards and the tax rate set by the Board of Supervisors.

In 1967 even though the budget increased 42 million dollars, when the assessment increased 400 million dollars, the tax rate went down from \$10.61 to \$8.80 per \$100 of assessed valuation. This year the assessments have increased 550 million dollars, and even if the budget is increased again by 42 million dollars, it would be reasonable to expect a decrease of two dollars or more on the tax rate.

The Assessor is frequently asked for suggestions to solve the current property tax problem. The basic remedy is in the hands of the State Legislature, which should completely revise the outmoded, inequitable assessment law, with special concern for the homeowner and most particularly for the Senior Citizen. At the same time, the responsible City and County Officials must be required to halt the expansion and proliferation of City Services and raise revenues from sources other than the property owner to pay for the vast variety of services we already have.

The departmental production of the Assessor's Office for the year 1974-75 is reflected in the following statistical data.



JOSEPH E. TINNEY
ASSESSOR

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO
ANNUAL STATISTICAL REPORT

The 1975-76 Assessment Roll for the City and County of San Francisco is constituted as follows:

Total Tangible Secured	\$ 2,793,706,898.00	
Total Tangible Unsecured	343,257,788.00	\$ 3,136,964,686.00
Total Escaped Unsecured	3,965,311.00	
Total Tangible		3,140,929,997.00
Penal Assessments	904,414.00	
Total Locally Assessed Valuation prior to Exemption		3,141,834,411.00
State Assessed Property		215,742,960.00

Tax Revenue 1974-75

Ad Valorem Tax Revenue	304,518,666.00
Percentage of Total Resources	35%
Assessor's 1974-75 Budget	2,978,362.00
Administrative Cost	.0097%

Exemption 1975-76

Homeowners qualifying for \$1750 Assessed Value Exemption (95,574)	167.2 Million
Business Inventory Exemption	59.011 Million

(Homeowner's Exemption and Inventory Exemption are reimburseable to the City by the State of California).

Assessed Value of Constitutional Exemption (Veterans, Welfare, Charitable and etc.)	167.9 Million
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ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

1974-1975 ASSESSMENT ROLL

	<u>ASSESSED VALUE</u>	<u>FULL VALUE</u>
Single Family	\$ 596,346,000	\$ 2,385,484,000
Multi-Family	\$ 660,124,000	\$ 2,640,496,000
Commercial, Industrial and others	<u>\$1,297,086,794</u>	<u>\$ 5,188,345,764</u>
TOTAL	\$2,553,556,794	\$ 10,214,225,764

1975-1976 ASSESSMENT ROLL

	<u>ASSESSED VALUE</u>	<u>FULL VALUE</u>
Single Family	\$ 791,152,612	\$ 3,164,610,448
Multi-Family	\$ 823,416,756	\$ 3,293,667,024
Commercial, Industrial and others*	<u>\$1,527,265,043</u>	<u>\$ 6,109,060,172</u>
TOTAL	\$3,141,834,411	\$ 12,567,337,644

*(Other means, for example, vacant residential lots, boats, unsecured penal and escape assessments).

Workload

1. Number of parcels on the 1975-76 secured roll:	153,564
2. Number of assessments on the 1975-76 unsecured roll :	35,910
3. Total number of property transfers in 1974-75 :	26,758

Full-Time Staff

1. Number of administrative positions (including assessor, assistant assessor, administrative assistant, EDP and systems technicians):	12
2. Number of real property appraisers:	44
3. Number of auditor (personal property, including marine) appraisers:	32
4. Number of clerical and secretarial positions:	39
5. Number of draftsmen:	4

Photographers 2

6. Total authorized staff:	133
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REAL PROPERTY
FIELD CONTACTS 1974-75

TOTAL NUMBER OF FIELD CONTACTS	4,937
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TOTAL NUMBER CHANGES IN FULL CASH VALUE	146,281
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New Construction

Dwellings	506
Apartments	112
Flats	59
Commercial, Industrial	35

Alterations

Dwellings	1,686
Flats & Apartments	1,662
Commercial	309
Industrial	37
Other	4,934
	9,340

Total adjustments in Full Cash Value as a result of field work.	9,340
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Adjustments in Full Cash Value due to Change Tags, Equalization, Office Investigation Etc.	136,941
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Demolitions	87
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Number of parcels acquired by Tax Exempt Agencies	10
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REAL PROPERTY

UNSECURED ROLL 1974 - 75

	<u>1973-74</u>	<u>1974-75</u>
IMPTS ON STATE PROPERTY	\$ 440,000	\$ 440,000
IMPTS ON UTILITY LAND	8,104,600	7,500,400
IMPTS OTHER THAN LAND OWNER	5,424,935	5,401,635
LEASEHOLD IMPTS (EDP EQUIP)	<u>1,752,900</u>	<u>4,812,400</u>
TOTAL	\$15,722,435	\$18,154,435

POSSESSORY INTEREST 1974-75

	<u>1973-74</u>	<u>1974-75</u>
TOTAL FULL CASH VALUE	\$61,014,803	\$62,904,724
TOTAL INCREASE FULL CASH VALUE	1,375,071	1,889,926
TOTAL NUMBER ASSESSMENTS	1,861	1,927
ASSESSMENTS ADDED	438	264
ASSESSMENTS REMOVED	329	198

PERSONAL PROPERTY DIVISION

PRODUCTION REPORT 1974-75

<u>Total No. of Audits & Appraisals Completed</u>	3550
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"Man-Days" Applicable Thereto	2214
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Average Audits per "Man-Day"	1.60
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<u>Mandatory Audits & Appraisals Completed</u>	1360
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"Man-Days" Applicable Thereto	1187
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Average Audits per "Man-Day"	1.14
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<u>Other Audits & Appraisals Completed</u>	2190
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"Man-Days" Applicable Thereto	1027
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Average Audits per "Man-Day"	2.13
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PERSONAL PROPERTY DIVISION

PRODUCTION REPORT 1974-75

DEPLOYMENT OF AUDITORS

BY MAN-DAYS:

Field Audits & Appraisals

2,214

Other Work Covered by

Scope of Position:

Assessing Statements	932
Up-Date Field Books	565
Senior Review	595
Statistics	200
Leased Equipment	449
Assessment Standards	121
Petroleum Industry	120
Apartments & Rentals	42
Consigned Merchandise	20
Warehouse & Probate	31

Work Equivalent to Scope of

Position But Out of Classification

107

Instruction & Training

109

Auditor Performance Time

5,805

Other "Man-Days" Not Covered Above:

Supervision	968
Vacations	291
Holidays	392
Sick Pay	280
Administrative Leave	138

TOTAL MAN-DAYS

7,874

MARINE DIVISION

PRODUCTION REPORT 1974-75

1. 1974 Field Book Updated 7/1/74 to 7/1/75		2,770
1975 Direct Billings	1,821	
1975 Direct Billings Canc.	120	
Quick Bills	23	
1% Bills	150	
Normal Bills	515	
	<u>2,629</u>	

Vessel Records Processed	
New and Changed	2,925
Owner and County Reports Processed	<u>1,325</u>
	4,250

EDP Boat Record Change Slips	
Accumulated 1/74 - 7/75	1,221

Boats Added		880
Boats Deleted (FCV 400 or Less, Sect. 228))	
Boats Deleted Other)	-949
Boats in Process Assmt.		<u>- 36</u>
	<u>36</u>	2,665
	2,665	

Man Days 880 Gross Less: Vac. & SP 56 Days	824 Net
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2. Assess Personal Prop. Oil Companies and Gas Stations:	
1975 Statements Issued	846
Statements Filed	793
Man Days	<u>126</u>

<u>Man Days</u>	TOTAL	950
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TECHNICAL SERVICES STATISTICS
FOR
1975-76 ASSESSMENT ROLL

OWNERSHIP FILE

Total Documents Received from Recorder	32,251
Documents with Revenue Stamps	9,508
Documents with Ownership Changes	17,250

REAL ESTATE

Real Estate Change Tags	432
Real Estate Sales to Computer	6,734
Situs Changes to Computer	3,374
Statistical Changes to Computer	4,092
Valuation Changes to Computer	146,281
 New Assessment Lots	 804
Deleted Lots	534
 Tax Segregations	 21

EXEMPTIONS

Private & Parochial Schools-Less than Collegiate Grade	275
Hospitals]	76
Charitable and Religious Properties	676
Homes of Totally Disabled and Blind Veterans	36
Other Veterans' Properties	223
Total Veterans' Properties	259
Churches	543
Privately Owned Colleges	37
Homeowners'	95,585
Business Inventories	14,464
Cemeteries	13
Free Museums, Historical Societies	30

PERSONAL PROPERTY (Business File Breakdown)

Direct Billings	22,349
Direct Billings' Valuation Changes	2,127
Property Statements Requested to File	
Business	25,580
Gas Stations	820
Apartments	382

CORRECTIONS TO ROLL

Total Resolutions	76
Unsecured Roll	1,098 items
Secured Roll	747 items

SECURED ROLL

Number of Parcels	153,564
Number of Blocks	5,350
Taxable Lots	149,518
Non-Taxable Lots	3,673
Assessed by S.B.E.	373

Exemptions and Personal Property Secured to Real Estate

Personal Property Statements	13,889
Homeowners' Exemptions	95,574
Veterans' Exemptions	161
Miscellaneous (Personal Property, Church, Welfare)	158
Miscellaneous (Real Estate)	1,172

UNSECURED ROLL

Statements Billed	35,910
Business Statements	29,310
Gas Station Statements	648
Marine Statements	2,142
Warehouse Statements	1,505
Possessory Interest and Leasehold Improvements	2,305

ANNUAL REPORT
ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

August 17, 1976

JOSEPH E. TINNEY
Assessor



JOSEPH E. TINNEY
ASSESSOR

CITY HALL, SAN FRANCISCO, CALIFORNIA 94102

TELEPHONE: 558-4011—558-4351

ANNUAL REPORT

August 17, 1976

The annual assessment roll of the City and County of San Francisco was completed and delivered to the Controller of the City and County of San Francisco on July 1, 1976. Locally and state-assessed property in the City and County have a full cash value in excess of \$14 billion. This represents an increase in full cash value over the 1975-76 roll of approximately \$580 million full value and an increase in the assessed value of \$145 million.

The increase is largely due to new construction and a revaluation of our commercial and income-producing properties. This office has maintained an annual review of our commercial and industrial properties to reflect properly the value of these properties and to assure an equitable property tax responsibility. This office has noted that inflationary pressures during the last two years have increased the value of residential property; however, because of a lack of personnel, residential property must be put on a two-year cyclical basis. We expect to review the inflationary effects on residential property for the 1977-78 assessment roll.

The Assessor of San Francisco is required to assess all property at 25 percent of its full value. Full value means market value--the price at which a willing seller sells to a willing buyer allowing a reasonable time on the market and where the seller is not forced to sell and the buyer is not forced to buy.

Because of the acute shortage in the market, there is a great demand for all types of housing. In the multiple-family type of property, San Francisco is currently experiencing one of the highest occupancy ratios in recent decades. This shortage of housing, coupled with inflationary factors, results in escalating prices, and increased property taxes.

As President of the California Assessors' Association, I have expressed concern for the plight of the homeowner, the renter, and the senior citizen. I have attempted to persuade the Legislature to enact legislation which would relieve the ever increasing burden of taxation on the homeowner and renter, and hope that these efforts will result in the State Legislature's granting them meaningful tax relief.

The San Francisco Assessor's Office is comprised of 44 real estate appraisers and 30 personal property auditors with 55 administrative, technical, and clerical support employees. This office has been faced with a reduction in staff due to economies dictated by the Mayor and the Board of Supervisors during the past two years. Job freezes and delay in filling personnel requisitions have resulted in a loss of 1888 employee days, which has seriously affected the qualitative and quantitative production required by statutory provisions.

During the past year, because of the restriction of personnel and budgetary limitations, we have created new programs to facilitate economies in



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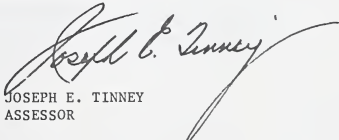
our operations. These programs consist of the following:

1. Created a cooperative audit program with 12 Bay Area counties to economize in our statutory requirements to perform mandatory audits of business firms. This program is expected to reduce the costs of our mandatory audit program from \$22 an hour to \$11 an hour.
2. Established a Real Property Appraisal Trainee class. This class was created to prepare career employees in the real property assessment field. Because of salary limitations, it has been difficult to recruit trained journeyman appraisers. We feel that this program, which encompasses on-the-job training with formal appraisal-education course, will produce competent staff in the field of real property appraisal for assessment purposes. A sidelight to this program, from the point of economy, reflects a 20 percent savings to the City for a period of one year in which the trainee is required to complete his education and training.
3. We have reorganized our real property appraisal staff into three specialized groups: single-family dwellings, multiple-family dwellings, and industrial and commercial properties. This reorganization will provide for qualitative review of the property groupings with major emphasis on annual physical review of our commercial, industrial, and multiple-family buildings, and more intense utilization of computer application in our single-family residential appraising.

4. We are conducting an in-depth study of the personal property division with the objective of streamlining the processing of business property statements. This office chairs a state-wide Forms Committee dealing in business property tax forms. We are now in the process of developing a form that would facilitate easier reporting by the taxpayer and will reflect greater economies in the physical processing of the statements once submitted to this office. We have also been instrumental in proposing legislation, which has recently been passed by the Legislature and signed by the Governor, that increases the mandatory audit limit from \$50,000 to \$100,000. This will reduce our mandatory audit work load in the next two years and enable us to audit other areas of concern more efficiently.

The aforementioned programs are an effort by this office to comply with the directives of executive and administrative branches of the city and county government to effect economy in the assessment administrative system. We hope that these economies will result in a more qualitative assessment roll and that the administrative and executive branches of government realize that our function must conform to statutory provisions of state law.

The departmental production report of the Assessor's Office for the year 1975-76 is reflected in the following statistical data:



JOSEPH E. TINNEY
ASSESSOR

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO
ANNUAL STATISTICAL REPORT

The 1976-77 Assessment Roll for the City and County of San Francisco is constituted as follows:

Total Tangible Secured	\$2,890,485,449	
Total Tangible Unsecured	370,415,216	\$3,260,900,665
Total Escaped Unsecured	39,755,277 (1)	
Total Tangible		3,300,655,942
Penal Assessments	586,978	
Total Locally Assessed Valuation Prior to Exemption (1)		\$3,301,242,920
State Assessed Property		236,029,430

Tax Revenue 1975-76

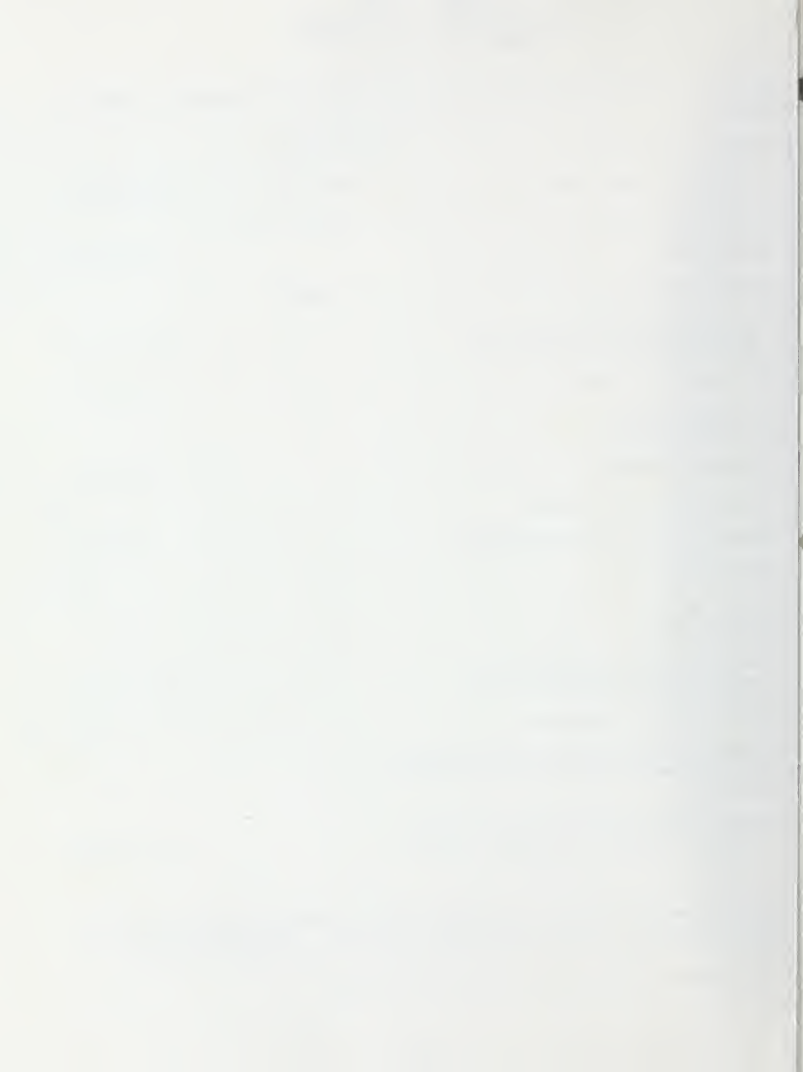
Ad Valorem Tax Revenue	\$ 326,000,000
Percentage of Total Resources	36%
Assessor's 75-76 Budget Expenditures	2,442,611
Administrative Cost	.0074%

Exemption 76-77

Homeowners qualifying for \$1,750 Assessed Value Exemption (96,178)	\$168.2 million
Business Inventory Exemption	85.62 million (2)
Homeowner's Exemption and Inventory Exemption are reimburseable to the City by the State of California.	
Assessed Value of Constitutional Exemption (Veterans, Welfare, Charitable, and etc.)	\$171.3 million

(1) This category contains \$35,081,298 assessed valuation on "Escaped Imports" which is subject to deletion according to A.B. 3061. This amount remains on the roll until litigation regarding constitutionality of A.B. 3061 is decided.

(2) Included is \$15,078,952 relative to (1) above.



ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

1975-1976 ASSESSMENT ROLL

	ASSESSED VALUE	FULL VALUE	PERCENT OF TOTAL
Single family	\$ 791,152,612	\$ 3,164,610,448	23.5%
Multi-family	\$ 823,416,756	\$ 3,293,667,024	24.5%
Commercial, Industrial and others*	\$1,527,265,043	\$ 6,109,060,172)	52 %
State Assessed Property	<u>\$ 215,742,960</u>	<u>\$ 862,971,840)</u>	
TOTAL			
Prior to Exemptions	\$3,357,577,371	\$13,430,309,484	
Assessment Ratio of Locally Assessed Property			23.4%

1976-1977 ASSESSMENT ROLL

	ASSESSED VALUE	FULL VALUE	PERCENT OF TOTAL
Single Family	\$ 792,527,469	\$ 3,170,109,876	22.4%
Multi-family	\$ 874,479,325	\$ 3,497,917,300	24.7%
Commercial, Industrial and others*	\$1,634,236,126 (1)	\$ 6,536,944,504)	52.9%
State Assessed Property	<u>\$ 236,029,430</u>	<u>\$ 944,117,720)</u>	
TOTAL			
Prior to Exemptions	\$3,537,272,350	\$14,149,089,400	
Ratio of Locally Assessed Property			23 %

* Other means vacant lots, boats, business personal property, penal and escaped assessments, possessory interest.

(1) Includes \$35,081,298 assessed valuation of "Escaped Imports" which is subject to deletion according to A.B. 3061. This amount remains on roll until litigation regarding constitutionality of A.B. 3061 is decided.



No

1975-1976
Budget AmountActual
Expended To Date
1975-19761976-1977
Budget Amount

Permanent Salaries	\$2,088,220	\$1,933,295.40	\$2,162,816
Overtime	3,000	1,633.69	2,200
Temporary Salaries	<u>126,569</u>	<u>118,186.55</u>	<u>105,000</u>
Total Salaries	<u>2,217,789</u>	<u>2,053,115.64</u>	<u>2,270,016</u>
Transfer to Contr. EDP	250,228	214,398.00	266,286
Local Fares	200	242.90	200
Use of Employees' Car	38,500	37,753.47	35,000
Travel Expense	10,300	10,261.98	11,250
Repair Auto Equipment	1,000	1,000.00	1,000
Repair Office Equipment	2,500	2,274.05	3,000
Reproduction Service	2,500	2,500.00	2,500
Telephone	18,045	19,934.61	19,500
Postage	37,500	37,340.00	43,125
Bookbinding and Advertising	3,500	1,565.98	1,750
Subscriptions	1,100	803.13	900
Telephone Directory	1,519	1,519.00	1,519
Rental of Office Equipment	12,000	10,540.10	12,200
Other Professional Services	18,000	18,000.00	22,000
Other Contractual Services	3,000	3,100.00	3,000
Tires and Tubes	130	114.10	100
Photographic Equipment	2,000	2,014.62	1,900
City Directory	216	216.00	115
Stationery and Printing	25,000	24,742.43	27,500
Fuel and Lubricants	900	900.00	800
Membership Dues	<u>275</u>	<u>275.00</u>	<u>265</u>
	428,403	389,495.47	453,910
Total Salaries and OE Accts	\$2,646,192	\$2,442,611.11	\$2,723,926



Full-Time Funded Staff1975-761976-77

1. Number of administrative positions (including assessor, assistant assessor, administrative assistant, EDP and systems technicians):	12	12
2. Number of real property appraisers:	44	44
3. Number of auditor (personal property, including marine) appraisers:	32	30
4. Number of clerical and secretarial positions:	39	37
5. Number of draftsmen:	4	3
6. Photographers:	2	2
7. Total Funded Permanent Staff:	133	128
8. Temporary Employees:	13	13
Total	146	141

Workload1975-761976-77

1. Number of parcels on the secured roll:	153,564	153,881
2. Number of assessments on the unsecured roll:	35,910	35,300
3. Market Value per Total Staff	\$100,870,000 (1)	
(Statewide County Average \$ 43,042,000)		
4. Market Value per Reality Appraiser	\$304,901,000 (1)	
(Statewide County Average \$119,588,000)		
5. Market Value per Auditor	\$419,239,000	
(Statewide County Average \$496,895,000)		
6. Market Value per Clerk	\$235,360,000 (1)	
(Statewide County Average \$ 41,868,000)		

(1) Highest value per unit in State of California



REAL PROPERTY DIVISION



ANNUAL REPORT

REAL PROPERTY DIVISION for 1976 Assessment Roll

The appraisal staff consists of 5 Trainees, 12 Real Property Appraisers, 19 Senior Appraisers, 8 Principal Appraisers, 1 Assistant Chief Appraiser, and 1 Chief Appraiser.

From July 1 through January 31, 100% of staff's time was devoted exclusively to the job of servicing Requests for Review and applications to the Assessment Appeals Board. As of February 1, we were able to reassign the men on a gradual basis to the Revaluation program, as well as the current work for the 1976 Assessment Roll.

We received 5144 applications from the AAB. The hearings began in September and continued through June 18. At that time, 453 appeals remained to be heard. Hearings will commence again on August 2, 1976.

The Revaluation program consisted mainly of commercial properties. We mailed 6000 letters requesting operating data and received about a 40% response.

Current work consisting of new construction, major alterations and demolitions began March 1, 1976 and was completed June 15.

Field Work

37 field men, 5 Trainees, 12 Real Property Appraisers, 19 Senior Appraisers

Average work days per man year with 15-day vacation and 40-hour work week are 228 (source S.B.E.).

	<u>Man Days</u>
36 x 228 (allows for vacations)	8202
Less actual sick pay days	524
Less 5 days per year required training x 36	<u>180</u>
Total man days per year available	7504
Supervisory man days available (10 men)	2230



1975-76 Work Year Producing 1976 Assessment Roll

	<u>Parcels</u>	<u>Avg/Man/Day</u>		<u>Man Days Required</u>
Request for reviews	2500	÷ 3	=	833
AAB's Real Property	5144	÷ 2	=	2572
Regular annual roll work	2097	÷ 2	=	1048
Revaluation for 1976 Assessment Roll reappraisals	7912	÷ 2	=	3956
AAB testimony (estimate) appraisers only			=	<u>250</u>
				<u>8659</u>

Supervisory Requirements

$$10 \times 228 = 2280$$

$$\text{Less Training} \quad \underline{50} = \underline{\underline{2230}}$$

The work load for the year required 8659 man days, while the man days available was 7504.

This is necessarily an educated estimate. It does not consider the days lost in replacing men through retirement or deaths.

Our conclusion is that the result must be that the staff must work overtime, or the production must be increased to a point of reducing quality.

A remedy may be to request permanent assessment clerks be assigned to the Real Property Valuation Division, instead of requesting additional appraisal staff. (Recommendations for long-term operation) This would lessen the clerical work now required of the appraisal staff and would increase quality and quantity of production.

FIELD CONTACTS 1975-76

TOTAL NUMBER OF FIELD CONTACTS 17,965

REGULAR ANNUAL FIELD WORK

New Construction

Dwellings	224	
Apartments	448	
Flats	55	
Condominiums	20	
Commercial, Industrial	282	<u>1031</u>

Alterations

Dwellings	451	
Flats & Apartments	316	
Commercial	248	
Industrial	51	<u>1066</u> 2,097

Commercial Survey 7,912

Assessment Appeal Reappraisals 5,144

Request for Reviews 2,500

Demolitions 312

POSSESSORY INTEREST - UNSECURED ROLL

1976-77 ROLL

	<u>Batch #</u>	
Unsecured Roll "M"	251	\$ 9,353,075
" "	250	9,802,500
" "	198 (partial)	504,000
" "	127	19,214,825
" "	128	<u>4,790,650</u>

	<u>Parcels</u>	
Unsecured Roll "M"	437	43,665,050
Possessory Interest Roll "N"	2108	<u>93,783,480</u>

TOTAL ROLL FULL CASH VALUE	\$137,448,530
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FULL CASH VALUE

TYPE OF ASSESSMENT	1974	1975	1976
Possessory Int. "N"	\$ 62,904,724	\$ 73,990,710	\$ 93,783,480
Unsecured Roll "M"	18,154,435	19,155,575	43,665,050
TOTALS	\$ 81,059,159	\$ 93,146,285	\$137,448,530

ASSESSMENT STANDARDS DIVISION

1976-1977 Production Report

1. During 1976-1977, due to the heavy workload in the valuation division, some of the projects done by the Standards Division were ones normally handled by the valuation division and consisted of the following:

	<u>Man-days</u>
Re-appraisal	140
Appeals Board	30

Routine Standards Division Activities:

Sales Ratio Studies	20
Building Cost Studies	5
Processing Apartment House Sales	
Information Establishing Gross Rent	
Multiplier & Capitalization Rates	135
Analyzing and Maintaining Land Sales Records	20
Mandatory Training	8
Instructing Trainees and Preparing New Auditor	
Appraisers for Certification Examination	12
Reconciling S.B.E. Training Hours Printout	
and Setting Up Manual System to Verify State	
Training Records	5
Vacation	43
Sick Pay	31
Compensatory Time	15

2. There are no clerical man-hours figured in above as all clerical personnel used by this division are either part of the Administrative group or used by this division when they are not busy in their own divisions.

PERSONAL PROPERTY DIVISION

ANNUAL REPORT

During the 1975-76 fiscal year, as in the previous fiscal year, maximum effort was placed on the Mandatory Audit Program. In spite of this all-out effort which resulted in doubling the number of mandatory audits completed in the prior two fiscal years, we are still 421 audits shy of complying with Section 469 of the Revenue & Taxation Code. Waivers were mailed to the 421 firms in order to preserve the 1972 statute year.

There are approximately 3200 firms with full value Personal Property over \$50,000. This requires that approximately 800 firms be audited each year in a four-year cycle. With our present staff we are able to complete audits on approximately 600 firms each year. This workload will be required to meet the new mandatory requirements of Section 469 which increased the full value to \$100,000.

Based on 1975 data, there are approximately 2100 accounts with full values over \$100,000. Our audit program under the new requirements would give us more latitude in the selection of non-mandatory accounts which should be audited.

Special Project:

During March and April we prepared assessments for enrollment and billing of \$35,081,299 assessed valuation on firms which were affected by the Supreme Court decision in Michelin Tire Corp. v. Wages, Tax Commissioner. This project delayed the 1976 business statements processing by approximately three weeks.

Report schedules for: Business Division - Pages 15 through 20
Marine Division - Page 21

COMPARATIVE YEARLY PRODUCTION REPORT

	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
<u>Total Assesseees</u>	2,709	624	2,673	2,656
<u>Total No. of Audits & Appraisals Completed</u>	3,775	990	3,550	3,763
<u>"Man-Days" Applicable Thereto</u>	1,531	820	2,214	2,250
Average Audits per "Man-Day"	2.46	1.21	1.60	1.64
<u>Mandatory Assesseees</u>	336	315	560	616
<u>Mandatory Audits & Appraisals Completed</u>	469	650	1,360	1,649
<u>"Man-Days" Applicable Thereto</u>	488	519	1,187	1,698
Average Audits per "Man-Day"	.96	1.25	1.14	.97
<u>Other Assesseees</u>	2,371	309	2,113	2,040
<u>Other Audits & Appraisals Completed</u>	3,306	340	2,190	2,114
<u>"Man-Days" Applicable Thereto</u>	1,043	301	1,027	552
Average Audits per "Man-Day"	3.17	1.13	2.13	3.83
Deployment of Auditors by "Man-Days":				
<u>Field Audits & Appraisals</u>	1,531	820	2,214	2,250
<u>Other Work Covered By</u>				
<u>Scope of Position:</u>				
Assessing Statements	1,144	1,160	932	623
Up-Date Field Books	743	609	565	139
Auditor & Senior Review	216	295	595	447
Statistics	210	162	200	210
Leased Equipment	431	377	449	276
Assessment Standards	-	-	121	205
Petroleum Industry	119	144	120	114
Apartments & Rentals	69	77	42	40
Consigned Merchandise	120	62	20	1
Warehouse & Probate	-	16	31	140
<u>Work Equivalent to Scope of Position but out of Classification</u>	142	128	107	72

ASSESSOR'S OFFICE PERSONAL PROPERTY BUSINESS DIVISIONCOMPARATIVE YEARLY PRODUCTION REPORT

(Continued)

	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
<u>Instruction and</u> <u>Training Program</u>	<u>181</u>	<u>186</u>	<u>409</u>	<u>539</u>
 <u>Total Auditor</u> <u>Performance Time</u>	 4,906	 4,036	 5,805	 5,056
 <u>Other "Man-Days" Not</u> <u>Covered Above</u>				
Supervision	1,159	1,026	968	1,001
Vacation	396	335	291	395
Holidays	388	298	392	302
Sick Pay	381	247	280	293
Administrative Leave	<u>6</u>	<u>162</u>	<u>138</u>	<u>37</u>
 Total "Man-Days"	 7,236	 6,104	 7,874	 7,084

AUDIT PROGRAM RECOVERIESFISCAL YEAR 1975-1976

	<u>NUMBER OF ASSEESSES</u>	<u>AUDIT UNITS</u>	<u>FULL VALUE</u>	<u>TAX DOLLARS</u>
ASSESSOR'S STAFF:				
OUT-OF-STATE AUDITS	76	195	8,111,825	296,428
SOUTHERN CALIFORNIA AUDITS	19	54	1,157,554	43,184
SUB-TOTAL	95	249	9,269,379	339,612
LOCAL AUDITS	600	1,529	22,418,426	719,998
PENAL INVESTIGATIONS	1,704	1,704	-	-
CLOSE-OUTS & OFFICE INVESTIGATIONS	257	281	11,119,237	329,902
STATE BOARD OF EQUALIZATION CONTRACT AUDITS	59	217	3,148,067	103,723
TOTAL	2,715	3,980	45,956,109	1,493,235

PERSONAL PROPERTY DIVISION

COMPARATIVE TAX RECOVERIES FROM LOCAL & OUT-OF-COUNTY AUDIT PROGRAMS

<u>Fiscal Year</u>	<u>Total Man-Days Available</u>	<u>Tax Dollar Recovery</u>
1969-1970	6,847	\$ 855,152.79
1970-1971	7,595	892,326.24
1971-1972	7,665	1,264,398.26
1972-1973	7,236	1,295,767.84
1973-1974	6,104	790,319.28
1974-1975	7,874	1,137,074.65
1975-1976	7,084	1,493,235.42

PERSONAL PROPERTY DIVISION

ASSESSMENT APPEALS

1975-1976

APPEALS REDUCED:

BY STIPULATION	30	
BY ASSESSMENT APPEALS BOARD	38	
BY ASSESSOR'S RECOMMENDATION	<u>61</u>	
TOTAL		129

APPEALS DENIED:

BY ASSESSMENT APPEALS BOARD	45	
NO APPEARANCE BY APPLICANT	<u>60</u>	
TOTAL		105

APPEALS WITHDRAWN AND APPEALS ON REAL PROPERTY ONLY		146
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APPEALS TO BE CONSIDERED SUBSEQUENT TO JULY 31, 1976	<u>186</u>	
TOTAL		566

1976-1977 WORK PROGRAM PROJECTION

Personal Property Division

<u>Activity</u>	<u>Experience</u>			<u>Projection</u>		
	<u>7-1-75 thru 6-30-75</u>			<u>7-1-76 thru 6-30-77</u>		
	<u>Firms</u>	<u>Units</u>	<u>Man-Days</u>	<u>Firms</u>	<u>Units</u>	<u>Man-Days</u>
1. Mandatory Audits	616	1,649	1,698	600	1,600	1,650
2. Non-Mandatory Audits and Appraisals	<u>1,990</u>	<u>2,044</u>	<u>552</u>	<u>2,100</u>	<u>2,300</u>	<u>650</u>
Sub-Total	2,606	3,693	2,250	2,700	3,900	2,300
3. Business Statement Processing		20,996	1,370		21,000	1,400
4. Up-Dating Field Books		55,062	309		55,000	300
5. General; Administrative			746			700
6. Assessment Standards			205			200
7. Principal & Auditor Conference Time Relative to Audits			516			500
8. Work Equivalent to Scope of Positions But Out of Classification			70			100
9. Instruction and Training			<u>539</u>			<u>600</u>
Sub-Total			6,005			6,100
Plus Fixed Man-Days (For Vacations, Sick Leave, Administrative & Military Leave, etc.)			<u>1,079</u>			<u>1,000</u>
TOTALS			<u>7,084</u>			<u>7,100</u>

MARINE FVISIONPRODUCTION REPORT 1975-76

1. 1975 Field Book Updated 7/1/75 to 3/1/76	(Vessels)	4,706
Documented Vessels Out of County		<u>2,295</u>
1976 Direct Billings	941	<u>2,411</u>
Quick Bills	15	
1% Bills	154	
Normal Bills	<u>1,158</u>	
	2,268	

Vessel Records Processed	
New and Changed	3,285
Owner and County Reports Processed	<u>1,250</u>
	4,535

EDP Boat Record Change Slips	
Accumulated 1/76-7/76	1,578

Boats Added		682
Boats Deleted (FCV 400 or Less, Sect. 228))	
Boats Deleted Other)	-785
Boats in Process Assmt.	40	<u>40</u>
	<u>2,308</u>	<u>2,308</u>

Man Days 780 Gross Less: Vac. & Hol. 63 Days - 717

596

2. Assess Personal Prop. Oil Companies and Gas Stations:	
1976 Statements Issued	806
Statements Filed	759
Man Days	<u>121</u>

Man Days

TOTAL

717

ANCILLARY SERVICES

Fiscal 1975-76

Administrative Assistant

Budget, Payroll and Personnel, Technical Services, Assessment Services
(Public Information and Exemption Division).

255 Working Days - 31 Employees

Total - 7905 Man Days - Period July 1, 1975 through June 30, 1976

Budget	30%	71 Man Days
Payroll and Personnel	25%	60 Man Days
Technical Services	30%	71 Man Days
Assessment Services	15%	36 Man Days

Admin. Assistant

Vacation	16 Man Days
Sick Leave	0 Man Days
Compensatory Time	$\frac{1}{2}$ Man Day
Sick Pay	1 Man Day

Budget

1. Estimate for coming year
2. Administration - current year

1. Budget Estimate - September through November

* Involves Administrative Assistant and
one (1) Senior Personal Property Auditor

* Involves total of 55 working days
@ 40% x 2 employees = 45 man days

2. Administration of current year's budget

* Administrative Assistant - one (1) Senior
Personal Property Auditor

* Total of 255 working days - two (2) employees
@ 30% - Administrative Assistant (238) 71 Man Days
Sr. Pers. Prop. Auditor (240) 72 Man Days

Payroll and Personnel

* Administrative Assistant and one (1)
Senior Payroll/Personnel Clerk

* Administrative Assistant	-	61 Man Days
Sr. Payroll/Personnel Clerk	-	<u>259</u> Man Days
Total	-	320 Man Days

Involves administration and projection of needs for both permanent and temporary salaries.

Constant follow-up is maintained in filling vacant positions caused by retirement, transfer or promotion. Civil Service kept advised so that examinations held for establishing new lists of eligibles - 4261 Appraiser and 4261 T Appraiser Trainee examination held and list established. 4220 Personal Property Auditor examination held, list established.

Close control maintained for economy and efficiency in dispersing and using supplies and equipment.

Technical Services (See Technical Services Division Report attached)

Administrative Assistant - 73 Man Days

Assessment Services (See attached detail)

Administrative Assistant supervises this department to the extent of approximately 36 man days per year. Homeowners', Veterans, Church, Welfare, School and other exemptions granted by law are controlled and serviced in this division.

Future plans include intensifying training effort in Assessment Services Division specifically for better control of all types of exemptions. Also implement movement of selected support personnel from one division to another with the objective that these employees can be shifted from time to time when peak workloads occur in various divisions.

Plans should be made for the orderly and most beneficial use of the Community College/Civil Service training programs. Encourage all support classifications to participate for their own benefit as well as for the good of the Assessor's Office.

TECHNICAL SERVICE

A Total of 3668 Man Days/Yr. For Period of 7/1/75 to 6/30/76

<u>OPERATION FUNCTIONS</u>	<u>% OF MAN DAYS/YRS.</u>
E. D. P.	2%
Public Info	10%
Supervising	5%
H.O.	7%
P.P. Field Book	5%
P.P. Stmts.	15%
R.E. Values	3%
Secured Roll Preparation	4%
Unsecured Roll Preparation	2%
R.E. Ownership File	10%
Mail Address File	6%
Drafting	14%
Photography	17%

MAN-DAYS

VACATION	240
SICK PAY	99
SICK LEAVE	8
COMPENSATORY TIME	1

SECURED VALUATIONS
VIA DATA PROCESSING

TOTAL CHANGE SLIPS	8229	
CHANGES TO LAND VALUES		3721
CHANGES TO IMP VALUES		7370
SITUS CHANGES	3572	
STATISTIC CHANGES	2932	
SALES STATISTIC	9948	

1976-77 TOTAL FULL VALUE R.E.

CHANGES VIA E.D.P.	INCREASE	408,355,330
HAND CHANGES	INCREASE	<u>4,200,625</u>
	TOTAL...	<u><u>412,563,955</u></u>

SECURED ROLL

75-76 153,564 Parcel Count 76-77 153,881 Parcels

668 New Lots

351 Deleted Lots

New Subdivision Maps Processed: 7

Parcels Maps - Nos. Extended & Verified: 56

Segregation (Parcel Slips for Taxation) 20

Sec. R & T 2821

TO E. D. P.

New Lots 672

Deleted Lots 355

Changed Lots (Daily) 18,921

Total Lot Changes

(New & Deletes) 19,948

FROM RECORDER

Total Transfer Tax 12,455

Total Papers Pick Up From Recorder 42,302

UNSECURED ROLL
VALUATION
VIA DATA PROCESSING

COLLECTION ROLL (1st Week of March) FULL VALUE

<u>STMT COUNT</u>	<u>LAND</u>	<u>STRUCT IMPS</u>	<u>FIXT IMPS</u>	<u>P.P. INVENTORY</u>	<u>P.P. OTHER</u>
15,565	2,416,420	1,624,060	3,265,602	3,255,901	36,193,999

July 1st Roll

12,691	30,856,000	74,502,915	275,492,852	378,985,047	377,425,246
--------	------------	------------	-------------	-------------	-------------

TOTALS

28,256	33,272,420	76,126,975	278,758,454	382,240,948	413,619,245
--------	------------	------------	-------------	-------------	-------------

P.P.I. 109,399,395 F.V.

P.P. 1,074,618,647 F.V.

DIRECT BILLINGS: 14,538 ITEMS



TYPE, NUMBER, AND ASSESSED VALUES OF ALL PRIVATELY-OWNED PROPERTIES
EXEMPT FROM TAXATION AND SIMILAR DATA FOR REIMBURSABLE EXEMPTIONS

[illegible]

CORRECTIONS TO ASSESSMENT
ROLLS

DECREASE INCREASE

REAL ESTATE CHANGES	1306	129
PERSONAL PROPERTY	1034	86

DENIED EXTENDED

HOMEOWNERS EXEMPTION	370	722
VETERANS EXEMPTIONS	3	32
MISCELLANEOUS EXEMPTIONS	96	191

EXEMPTION AND PUBLIC INFORMATION SECTION

Section processes claims for statutory exemptions (church, welfare, homeowners, veterans) and supplies assessment information to public.

Full-time Staff: 15 Employees Total Work Days 3379

Work-day Allocation:

Processing Exemptions Claims	45%
Telephone Switchboard	10%
Field Inspection	3%
Maintenance of Public Records	10%
Probate	1%
Public Information and Counter Service	34%
Vacation and Furlough*	207 days
Sick Pay	176 days
Sick Leave*	<u>237 days</u>
	620 days

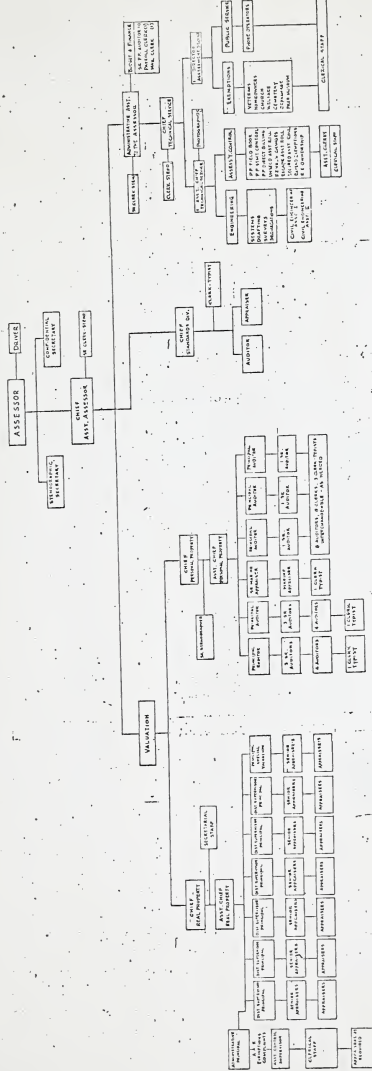
Work Days Available 2759

Workload during 1975-1976 increase by 25 percent due to:

1. Increased requests for Senior Citizens Assistance program information.
2. Increased requests for information from credit companies, banks, insurance companies regarding ownership of property, situs, and assessed values.
3. Closing of City Hall Information Booth in City Hall Rotunda has transferred information requests for other city services to this office.

* Furlough program necessitated by decrease in temporary salaries.

CITY AND COUNTY OF SAN FRANCISCO



DOCUMENTS

RECEIVED

ANNUAL REPORT

ASSESSOR'S OFFICE

CITY AND COUNTY OF SAN FRANCISCO

August 10, 1977

JOSEPH E. TINNEY
ASSESSOR

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JOSEPH E. TINNEY
ASSESSORSAMUEL DUCA, M.A.I.
CHIEF ASSISTANT ASSESSORANNUAL REPORT

August 10, 1977

The annual assessment roll of the City and County of San Francisco was completed and delivered to the Controller of the City and County of San Francisco on July 1, 1977. Locally and state-assessed property in the City and County have a full value in excess of 15.4 billion. This represents an increase in full value over the 1976/77 roll of approximately 1.3 billion and an increase in the assessed value of 330 million.

The increase was due to the revaluation of 135,000 parcels of property representing 88% of the total number of taxable properties in the City and County of San Francisco. Included in this figure are 311 new buildings in various stages of completion. The increase reflects the Assessor's Office annual review of all commercial and industrial property and further reflects a continuing escalation of value in the residential market.

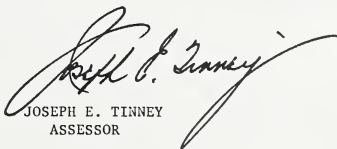
As Assessor, I have continually expressed concern for the plight of the homeowner, the renter, and the senior citizen. It is my sincere hope that legislation granting meaningful tax relief to these classes of property owners will be forthcoming during the current session of the State Legislature.

The Assessor's Office has been operating with a personnel complement below that which is recommended by the State Board of Equalization and the San Francisco Grand Jury.

We have utilized computer assisted appraisal programs to compensate for the shortage of appraisal personnel. However, the use of computers without sufficient professional backup appraisal personnel will ultimately result in an assessment roll lacking the qualitative thoroughness for equalized assessments. The computer assisted appraisal programs require continued current updating of property inventory and valuation statistics which can only be accomplished by manual field appraisal activity.

We have illustrated the personnel needs of this office through detailed performance budgets and work programs as required by the Executive and Legislative branches of City Government. We find that the current annual budget process restricts our long range planning and that production cycles must be limited to annual allocated resources. This office will be required to submit to the State Board of Equalization by March of 1978 a five (5) year plan to comply with State mandated programs. In order for this plan to be successful, adequate long range funding will be a necessity.

The departmental Production Report of the Assessor's Office for the 1977/78 Assessment Roll is reflected in the following statistical data:



JOSEPH E. TINNEY
ASSESSOR

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO
ANNUAL STATISTICAL REPORT

The 1977/78 Assessment Roll for the City and County of San Francisco is constituted as follows:

Total Tangible Secured	\$ 3,180,301,794	
Total Tangible Unsecured	413,989,075	\$ 3,594,290,869
Total Escaped Unsecured	5,603,559	
Total Tangible		3,599,894,428
Penal Assessments	1,696,436	
Total Locally Assessed Valuation Prior to Exemptions		3,601,590,864
State Assessed Property		<u>266,246,490</u>
Total Local and State Assessed Property Prior to Exemptions		\$ 3,867,837,354

x Revenue 1976/77

Ad Valorem Tax Revenue	373,000,000
Percentage of Total Resources	39%
Assessor's 75-76 Budget Expenditures	2,533,688
Administrative Cost	.007%

Exemption 1977/78

Homeowners qualifying for \$1,750 Assessed Value Exemption (96,414)	168.7 Million
Business Inventory Exemption	74.82 Million
Homeowner's Exemption and Inventory Exemption are reimburseable to the City by the State of California.	
Assessed Value of Constitutional Exemption (Veterans, Welfare, Charitable, and etc.)	186.5 Million

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

1976-1977 ASSESSMENT ROLL

	ASSESSED VALUE	FULL VALUE	PERCENT OF TOTAL
Single Family	\$ 792,527,469	\$ 3,170,109,876	22.4%
Multi-family	\$ 874,479,325	\$ 3,497,917,300	24.7%
Commercial, Industrial and others*	\$1,634,236,126	\$ 6,536,944,504))	52.9%
State Assessed Property	<u>\$ 236,029,430</u>	<u>\$ 944,117,720)</u>	
TOTAL			
Prior to Exemptions	\$3,537,272,350	\$14,149,089,400	
Ratio of Locally Assessed Property			23.1%

1977-1978 ASSESSMENT ROLL

	ASSESSED VALUE	FULL VALUE	PERCENT OF TOTAL
Single Family	\$ 915,950,343	\$ 3,663,801,292	24%
Multi-family	\$ 997,597,416	\$ 3,990,389,664	26%
Commercial, Industrial and others	\$1,688,043,105	\$ 6,752,172,420))	50%
State Assessed Property	<u>\$ 266,246,490</u>	<u>\$ 1,064,985,960)</u>	
TOTAL			
Prior to Exemtptions	\$3,867,837,354	\$15,471,349,336	
Ratio of Locally Assessed Property			24%

*Other means vacant lots, boats, business personal property, penal and escaped assessments, possessory interest.



acct. No.	1976-1977		1977-1978	
	<u>Budget Amount</u>		<u>Expended to Date</u>	
				<u>Budget Amount</u>
0	Permanent Salaries	\$ 2,024,112.29	\$ 2,035,827.46	\$ 2,223,061.00
10	Overtime	2,200.00	449.64	2,500.00
20	Temporary Salaries	<u>105,000.00</u>	<u>106,376.30</u>	<u>105,000.00</u>
	Total Salaries	<u>\$ 2,131,312.29</u>	<u>\$ 2,142,653.40</u>	<u>\$ 2,230,561.00</u>
24	Transfer to Contr. EDP	266,286.00	214,398.00	298,621.00
01	Local Fares	200.00	114.51	200.00
03	Use of Employees' Car	50,000.00	49,854.50	35,000.00
06	Travel Expense	11,250.00	11,280.75	11,350.00
16	Repair Auto Equipment	1,000.00	1,000.00	500.00
18	Repair Office Equipment	3,000.00	2,519.46	3,000.00
24	Reproduction Service	2,500.00	2,500.00	2,700.00
32	Telephone	19,500.00	19,409.07	19,500.00
33	Postage	43,125.00	29,260.00	44,000.00
34	Bookbinding and Advertising	1,750.00	1,815.91	1,750.00
35	Subscriptions	900.00	1,032.04	950.00
40	Telephone Directory	1,519.00	1,566.00	1,519.00
41	Rental of Office Equipment	12,200.00	11,662.71	12,200.00
69	Other Professional Services	22,000.00	16,648.58	24,000.00
98	Other Contractual Services	3,000.00	2,943.01	4,000.00
36	Tires and Tubes	100.00	117.72	100.00
67	Photographic Equipment	1,900.00	1,900.62	1,900.00
70	City Directory	115.00	115.00	100.00
75	Stationery and Printing	27,500.00	21,789.19	28,000.00
91	Fuel and Lubricants	800.00	847.67	800.00
84	Membership Dues	<u>265.00</u>	<u>260.00</u>	<u>325.00</u>
	Total OE Accts. \$	<u>468,910.00</u>	<u>\$ 391,034.74</u>	<u>490,515.00</u>
	Total Salaries & OE Accts \$	<u>2,600,222.29</u>	<u>\$ 2,533,688.14</u>	<u>\$ 2,821,076.00</u>



Full-Time Funded Staff

	<u>1976/77</u>	<u>1977/78</u>
1. Number of administrative position (including Assessor, Assistant Assessor, Administrative Assistant, EDP and Systems Technicians):	12	12
2. Number of real property appraisers:	44	44
3. Number of auditor (personal property, including marine) appraisers:	32	32
4. Number of clerical and secretarial positions:	37	35
5. Number of draftsmen:	3	3
6. Photographers:	<u>2</u>	<u>2</u>
7. Total Funded Permanent Staff	130	128
8. Temporary Employees:	13	12
9. Ceta Title VI employees		6
	<hr/>	<hr/>
Total	143	146

Workload

	<u>1976/77</u>	<u>1977/78</u>
1. Number of parcels on the secured roll:	153,881	153,952
2. Number of assessments on the unsecured roll:	35,300	36,255
3. Market Value per Total Staff (per capita)		98,620,000
4. Market Value per Reality Appraiser		282,000,000
5. Market Value per Auditor		51,750,000
6. Market Value per Clerk		269,811,000

REAL PROPERTY DIVISION

ANNUAL REPORT
REAL PROPERTY DIVISION
(for 1977 Assessment Roll)

The appraisal staff consists of 17 Real Property Appraisers, 19 Senior Appraisers, 8 Principal Appraisers, 1 Assistant Chief and 1 Chief Appraiser. We also have 1 Real Property Appraiser Trainee on a temporary assignment. However, he is assigned to the Standards Division.

Hearings for the A.A.B. concluded March 31, 1977. This was the culmination of 19 months of hearings covering the 1975 and 1976 Assessment Rolls.

Our appraisal work year, other than appeals, is listed on the statistical sheet. It is mainly concerned with the residential revaluations (single and multi-family). This work plus the regular field work regarding new construction, alterations, and demos covered the entire work year. All appraisals were completed and turned in by June 10, 1977.

FIELD WORK

37 Field men--17 Real Property Appraisers, 19 Senior Appraisers

Average work days per man year with 15-day vacation and 40-hour work week are 228 (source S.B.E.).

	<u>Man Days</u>
37 x 228 (allows for vacations)	8436
Less actual sick pay days	387
Less 5 days per year required training x 37	<u>185</u>
Total man days per year available	7864
Supervisory man days available (10 men)	2230



1976-77 WORK YEAR PRODUCING 1977 ASSESSMENT ROLL

	<u>Parcels</u>	<u>Avg./Man/Day</u>	<u>Man Days Required</u>
Request for reviews	180	÷ 3	= 60
AAB's Real Property	759	÷ 2	= 380
Regular annual roll work	1950	÷ 2	= 975
Revaluation for 1976 Assessment Roll reappraisals (computer assisted)	129611	÷ 18	= 7200
AAB testimony (estimate)			<u>75</u>
Appraisers only			<u><u>8690</u></u>

Supervisory Requirements

10 x 228 = 2280

Less Training 50 = 2230

The work load for the year required 8690 man days, while the man days available was 7864.

7200 mandays for the residential revaluation is based on an estimate of the average number of appraisals (single family, flats, apartments) can be turned out efficiently by an appraiser.

This is necessarily an educated estimate. It does not consider the days lost in replacing men through retirement or deaths.

Our conclusion is that the result must be that the staff must work overtime, or the production must be increased to a point of reducing quality.

A remedy may be to request permanent assessment clerks be assigned to the Real Property Valuation Division, instead of requesting additional appraisal staff. (Recommendations for long-term operation) This would lessen the clerical work now required of the appraisal staff and would increase quality and quantity of production.

FIELD CONTACTS 1976-77

TOTAL NUMBER OF FIELD CONTACTS	142,217
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REGULAR ANNUAL FIELD WORK

New Construction

Dwellings	158	
Apartments	53	
Flats	41	
Condominiums	42	
Commercial, Industrial	17	311

Alterations

Dwellings	2993		
Flats & Apartments	1086		
Commercial	1538		
Industrial	101	5,718	6,029

Residential Revaluation	129,611
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Assessment Appeal Reappraisals	759
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Request for Reviews	180
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Demolitions	133
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Commercial Revaluation	1,538
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Industrial Revaluation	102
------------------------	-----



POSSESSORY INTEREST-UNSECURED ROLL

1977-78

UNSECURED ROLL "M"

Number of assessments	394	
Full cash value of unsecured roll		39,015,480

POSSESSORY INTEREST ROLL "N"

	<u>No. of Assm'ts</u>	<u>FCV</u>	
U. C. Housing	165	279,600	
Wharf Berths	158	74,900	
Yatch Harbor Berths	783	10,210,000	
All other P.I.'s.	<u>1,080</u>	<u>89,508,565</u>	<u>100,073,065</u>
Totals	2,186		139,088,545

UNSECURED ROLL

Assessments added	29
Assessments removed	42

POSSESSORY INTEREST ROLL

Assessments added	285
Assessments removed	297

ASSESSMENT STANDARDS DIVISION

1977/1978 Production Report

<u>Routine Standards Division Activities:</u>	<u>Man-Days</u>
Appeals Board	20
Auditing & Appraising (Other Divisions)	60
Re-appraisal Program, Sales Ratio	
Studies Field Follow-up & Review	200
Processing Apt. House Statements	
for GRM & Cap Rates	135
Processing Land Sales	20
Mandatory Training	9
Instruction & Training, New	
Appraisers & Certification Preparation	10
Maintaining Training Records	3
Sick Pay	20
Compensatory Time	8

2. There are no clerical man-hours figured in above as all clerical personnel used by this division are either part of the Administrative group or used by this division when they are not busy in their own divisions.

PERSONAL PROPERTY DIVISION

ANNUAL REPORT
PERSONAL PROPERTY DIVISION
1976-77 FISCAL YEAR

This division processed and enrolled 45,528 assessments on the 1977-78 Secured and Unsecured Assessment Rolls with the following market values:

Fixtures (improvements)	\$ 472,427,045
Inventories	634,744,105
Other Personal Property	<u>721,637,130</u>
Total Market Value	\$ 1,828,808,280 (Includes July Suppl.)

After the completion of the Assessment Roll, the Valuation Staff is deployed to perform post season audits and audits for Appeals Board Hearings. Major effort is placed on Sec. 469 Mandatory Audits. In 1976 there were 2,389 firms with full value of personal property over \$100,000. This has increased to 2,482 firms in 1977, which will require a workload in excess of 600 Mandatory Audits per year on a 4-year cycle.

In order to meet the mandatory requirements, it would require our division to be fully staffed throughout the year and forego other routine audit sampling.

1976-77 production reports of activities for this Division and the Marine Division are included in the next 8 pages including the 1977-78 work program projections.

ASSESSOR'S OFFICE PERSONAL PROPERTY BUSINESS DIVISION

COMPARATIVE YEARLY PRODUCTION REPORT

	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>
<u>Total Assesseees</u>	2,709	624	2,673	2,656	2,644
<u>Total No. of Audits & Appraisals Completed</u>	3,775	990	3,550	3,763	4,931
"Man-Days" Applicable Thereto	1,531	820	2,214	2,250	1,970
Average Audits per "Man-Day"	2.46	1.21	1.60	1.64	2.50
<u>Mandatory Assesseees</u>	336	315	560	616	552
<u>Mandatory Audits & Appraisals Completed</u>	469	650	1,360	1,649	2,775
"Man-Days" Applicable Thereto	488	519	1,187	1,698	1,325
Average Audits per "Man-Day"	.96	1.25	1.14	.97	2.09
<u>Other Assesseees</u>	2,371	309	2,113	2,040	2,092
<u>Other Audits & Appraisals Completed</u>	3,306	340	2,190	2,114	2,156
"Man-Days" Applicable Thereto	1,043	301	1,027	552	645
Average Audits per "Man-Day"	3.17	1.13	2.13	3.83	3.34

<u>Penal Assessments:</u>	<u>1975-76</u>	<u>1976-77</u>
Direct Bill Assessments	1,206	1,319
Assessments Computed on Prior Values	1,808	2,139
New Business Penals	<u>1,839</u>	<u>2,093</u>
Total	4,853	5,551

ASSESSOR'S OFFICE PERSONAL PROPERTY BUSINESS DIVISION

COMPARATIVE YEARLY PRODUCTION REPORT

DEPLOYMENT OF AUDITORS BY "MAN-DAYS"

	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>
<u>Field Audits & Appraisals</u>	1,531	820	2,214	2,250	1,970
<u>Other Work Covered by</u>					
<u>Scope of Position:</u>					
Assessing Statements	1,144	1,160	932	623	653
Up-Date Field Books	743	609	565	139	150
Auditor & Senior Review	216	295	595	447	428
Statistics	210	162	200	210	186
Leased Equipment	431	377	449	276	254
*Assessment Standards	-	-	121	205	-
Petroleum Industry	119	144	120	114	103
Apartments & Rentals	69	77	42	40	16
Consigned Merchandise	120	62	20	1	7
Warehouse & Probate	-	16	31	140	142
<u>Work Equivalent to Scope</u>					
<u>of Position but out</u>					
<u>of Classification</u>	142	128	107	72	147
<u>Instruction and</u>					
<u>Training Program</u>	181	186	409	539	472
<u>Total Auditor</u>					
<u>Performance Time</u>	4,906	4,036	5,805	5,056	4,528
<u>Other "Man-Days" not</u>					
<u>Covered Above:</u>					
Supervision	1,159	1,026	968	1,001	1,039
Vacation	396	335	291	395	325
Holidays	388	298	392	302	272
Sick Pay	381	247	280	293	292
Administrative Leave	6	162	138	37	207
 Total "Man-Days"	 7,236	 6,104	 7,874	 7,084	 6,663

*MAN-DAYS REPORTED BY ASSESSMENT STANDARDS DIVISION FOR THE
FISCAL YEAR 1976-1977.

AUDIT PROGRAM RECOVERIES

FISCAL YEAR 1976-1977

	<u>NUMBER OF ASSESSEES</u>	<u>AUDIT UNITS</u>	<u>FULL VALUE</u>	<u>TAX DOLLARS</u>
ASSESSOR'S STAFF:				
OUT-OF-STATE AUDITS	65	250	\$ 8,843,067	\$ 311,485
SOUTHERN CALIFORNIA AUDITS	<u>24</u>	<u>90</u>	<u>389,122</u>	<u>11,162</u>
SUB-TOTAL	89	340	\$ 9,232,189	\$ 322,647
LOCAL AUDITS	502	2,527	23,985,934	674,851
PENAL INVESTIGATIONS AND DIRECT BILL REVALUATION	1,827	1,827	-	-
CLOSE-OUTS & OFFICE INVESTIGATIONS	<u>226</u>	<u>237</u>	<u>5,333,799</u>	<u>157,933</u>
SUB-TOTAL	2,644	4,931	\$38,551,922	\$1,155,431
CONTRACT AUDITS	<u>79</u>	<u>348</u>	<u>3,403,062</u>	<u>103,611</u>
TOTAL	2,723	5,279	\$41,954,984	\$1,259,042

PERSONAL PROPERTY DIVISION

COMPARATIVE TAX RECOVERIES FROM LOCAL & OUT-OF-COUNTY AUDIT PROGRAMS

<u>Fiscal Year</u>	<u>Total Man-Days Available</u>	<u>Tax Dollar Recovery</u>
1969-1970	6,847	\$ 855,152.
1970-1971	7,595	892,326.
1971-1972	7,665	1,264,398.
1972-1973	7,236	1,295,767.
1973-1974	6,104	790,319.
1974-1975	7,874	1,137,074.
1975-1976	7,084	1,493,235.
1976-1977	6,663	1,259,042.

PERSONAL PROPERTY DIVISION

ASSESSMENT APPEALS

1976-1977

APPEALS REDUCED:

BY STIPULATION	14	
BY ASSESSMENT APPEALS BOARD	60	
BY ASSESSOR'S RECOMMENDATION	<u>66</u>	
TOTAL		140

APPEALS DENIED:

BY ASSESSMENT APPEALS BOARD	370	
NO APPEARANCE BY APPLICANT	<u>46</u>	
TOTAL		416

APPEALS WITHDRAWN AND APPEALS ON REAL PROPERTY ONLY		74
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APPEALS TO BE CONSIDERED SUBSEQUENT TO JULY 1, 1977		<u>84</u>
TOTAL		714

1977-1978 WORK PROGRAM PROJECTION

Personal Property Division

<u>Activity</u>	<u>Experience</u>			<u>Projection</u>		
	<u>Firms</u>	<u>Units</u>	<u>6-30-77 Man-Days</u>	<u>Firms</u>	<u>Units</u>	<u>6-30-78 Man-Days</u>
1. Mandatory Audits	552	2,775	1,325	600	2,000	1,550
2. Non-Mandatory Audits and Appraisals	<u>2,092</u>	<u>2,156</u>	<u>645</u>	<u>2,100</u>	<u>2,200</u>	<u>650</u>
Sub-Total	2,644	4,931	1,970	2,700	4,200	2,200
3. Business Statement Processing		21,399	1,159		21,500	1,100
4. Up-Dating Field Books		54,537	150		55,000	150
5. Principal's General Admini- strative, Supervisory, Appeals Board Hearings, Etc., Time			706			700
6. Principal & Auditor Con- ference Time with tax- payers Relative to Audits			963			900
7. Work Equivalent to Scope of Positions But Out of Classification			147			150
8. Instruction and Training			<u>472</u>			<u>500</u>
Sub-Total			5,567			5,700
9. Plus Fixed Man-Days (For Vacations, Sick Leave, Administrative & Military Leave, etc.)			<u>1,096</u>			<u>1,100</u>
T o t a l s			6,663			6,800

MARINE DIVISION

PRODUCTION REPORT 1976-1977

1. 1976 Field Book Update 7/1/76 to 3/1/77	(Vessels)	5,011
Documented Vessels Out of County		<u>2,550</u>
1977 Direct Bills	1,098	2,461
Quick Bills	8	
1% Bills	150	
Normal Bills	<u>1,154</u>	
	2,410	

Vessel Records Processed

New and Changed, Coast Guard, DMV	3,720
Owner and County Reports Processed	<u>1,864</u>
	5,584

EDP Boat Record Change Slips

1977 Update 7/76 - 12/76	2,631
Accumulated 1/77 - 7/77	801

Boats Added	509
Boats Deleted (Sect. 228); Others Deleted	-355
Boats Acquired After Lien Date; In Process	<u>-154</u>
	2,461

2. a) Appraise Equipment of Service Stations
b) Update Business Property Situs
c) Assess Personal Property Oil Companies and Service Stations
- | | |
|------------------------|-----|
| 1977 Statements Issued | 792 |
| Statements Filed | 786 |

Work Days

Gross - - - - -	780 Days
Holidays, Vacations -	<u>78 Days</u>
	702 Days

Item 1, Work Days	566
Item 2, Work Days	<u>136</u>
TOTAL - -	702

MARINE DIVISION

PROJECTED PRODUCTION REPORT 1977-1978

1. 1977 Field Book Update 7/1/77 to 3/1/78	(Vessels)	5,200
Documented Vessels Out of County		<u>2,600</u>
1978 Direct Bills	1,100	2,600
Quick Bills	20	
1% Bills	160	
Normal Bills	<u>1,270</u>	
	2,550	

Vessel Records Processed

New and Changed, Coast Guard, DMV	3,800
Owner and County Reports Processed	<u>1,900</u>
	5,700

EDP Boat Record Change Slips

1978 Update 7/77 - 12/77	2,700
Accumulated 1/78 - 7/78	1,100

Boats Added	600
Boats Deleted (Sect. 228); Others Deleted	-450
Boats Acquired After Lien Date; In Process	-200
	2,550

2. a) Appraise Equipment of Service Stations
b) Update Business Property Situs
c) Assess Personal Property Oil Companies and Service Stations
- | | |
|------------------------|-----|
| 1977 Statements Issued | 800 |
| Statements Filed | 800 |

Work Days

Gross - - - - -	780 Days
Holidays, Vacations -	<u>78 Days</u>
	702 Days

Item 1, Work Days	566
Item 2, Work Days	<u>136</u>
TOTAL - -	702

ANCILLARY SERVICES

Administrative Assistant

Budget, Payroll and Personnel, Technical Services, Assessment Services
(Public Information and Exemption Division).

260 Working Days - 31 Employees

Total - 7905 Man Days - Period July 1, 1976 through June 30, 1977

Budget	40%	104 Man Days
Payroll and Personnel	20%	52 Man Days
Technical Services	20%	52 Man Days
Assessment Services	20%	52 Man Days

Admin. Assistant

Vacation	15 Man Days
Sick Leave	0 Man Days
Compensatory Time	1 Man Day
Sick Pay	3-1/2 Man Days

Budget

1. Estimate for coming year
2. Administration - current year
1. Budget Estimate - September through February

* Involves total of 123 working days
@ 40% x 2 employees = 98 man days

2. Administration of current year's budget

* Administrative Assistant - one (1)
Assessment Clerk

* Total of 260 working days - two (2) employees
40% - Administrative Assistant (241) 96 Man Days
Assessment Clerk (245) 98 Man Days

Payroll and Personnel

- * Administrative Assistant and one (1)
Senior Payroll/Personnel Clerk
- * Administrative Assistant - 52 Man Days
- Sr. Payroll/Personnel Clerk - 259 Man Days
- Total 311 Man Days

Involves administration and projection of needs for both permanent and temporary salaries.

Constant follow-up is maintained in filling vacant positions caused by retirement, transfer or promotion. Civil Service kept advised of need for examinations to be held for establishing new lists of eligibles.

Close control maintained for economy and efficiency in dispersing and using supplies and equipment.

Technical Services (See Technical Services Division Report attached)

Administrative Assistant - 52 Man Days

Assessment Services (See attached detail)

Administrative Assistant supervises this department to the extent of approximately 36 man days per year. Homeowners', Veterans, Church, Welfare, School and other exemptions granted by law are controlled and serviced in this division.

Future plans include continuing training program in Assessment Services Division specifically for better control of all types of exemptions. Also implement movement of selected support personnel from one division to another with the objective that these employees can be shifted from time to time when peak workloads occur in various divisions.

Plans should be made for the orderly and most beneficial use of the Community College/Civil Service training programs. Encourage all support classifications to participate for their own benefit as well as for the good of the Assessor's Office.

TECHNICAL SERVICE

A total of 4002 Man Days/Yr. For Period of 7/1/76 to 6/30/77

<u>OPERATIONS FUNCTIONS</u>	<u>% OF MAN DAYS/YRS.</u>
E. D. P.	2%
Public Info.	10%
Supervising	5%
H.O.	15%
P.P. Field Book	5%
P.P. Stmts.	15%
R.E. Values	4%
Secured Roll Preparation	4%
Unsecured Roll Preparation	2%
R.E. Ownership File	14%
Mail Address File	6%
Drafting	10%
Photography	8%

	MAN-DAYS
VACATION	269
SICK PAY	188
SICK LEAVE	30
COMPENSATORY TIME	2

SECURED VALUATIONS

VIA DATA PROCESSING

Changes to Value	132,383 Parcels
------------------	-----------------

1977-78 TOTAL FULL VALUE R.E.

CHANGES VIA E.D.P. INCREASE	1,122,153,524
-----------------------------	---------------

SECURED ROLL

76-77	153,881 Parcel Count	77-78	153,952 Parcels
623	New Lots		
552	Deleted Lots		

New Subdivision Maps Processed :	17
Parcels Maps - Nos. Extended & Verified:	245

Segregation (Parcel Slips for Taxation)	22
---	----

Sec. R & T 2821

TO E.D.P.

New Lots	635
Deleted Lots	608
Changed Lots (Daily)	20,112
Total Lot Changes	
(New & Deletes)	21,353

FROM RECORDER

Total Transfer Tax	14,669
Total Papers Pick Up	
From Recorder	52,299

1977
UNSECURED ROLL

VALUATION
VIA DATA PROCESSING

COLLECTION ROLL (1st Week of March) FULL VALUE

<u>STMT COUNT</u>	<u>LAND</u>	<u>STRUCT IMPS</u>	<u>FIXT IMPS</u>	<u>P.P. INVENTORY</u>	<u>P.P. OTHER</u>
12,882	515,880	488,320	2,641,424	2,456,541	29,128,882

July 1st Roll

20,189	34,985,715	83,198,125	374,366,247	512,438,944	526,410,315
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TOTALS

33,071	35,501,595	83,686,445	377,007,671	514,895,485	555,539,197
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<u>P.P.I.</u>	119,188,040		P.P.	1,447,442,353	
---------------	-------------	--	------	---------------	--

DIRECT BILLINGS: 18,738

TYPE, NUMBER, AND ASSESSED VALUES OF ALL PRIVATELY-OWNED PROPERTIES
EXEMPT FROM TAXATION AND SIMILAR DATA FOR REIMBURSABLE EXEMPTIONS

[illegible]

CORRECTIONS TO ASSESSMENT

ROLLS

	DECREASE	INCREASE
REAL ESTATE CHANGES	1678	198
PERSONAL PROPERTY	1245	44
	DENIED	EXTENDED
HOMEOWNERS EXEMPTION	176	733
VETERANS EXEMPTIONS	1	18
MISCELLANEOUS EXEMPTIONS	16	156

EXEMPTION AND PUBLIC INFORMATION SECTION

Section processes claims for statutory exemptions (church, welfare, homeowners, veterans) and supplies assessment information to public.

Full-time Staff: 11 Employees Total Work Days 2,860

Work-day Allocation:

Processing Exemptions Claims	49%
Telephone Switchboard	9%
Field Inspection	3%
Maintenance of Public Records	1%
Probate	1%
Public Information and Counter Service	<u>37%</u>

100%

Vacation	170 days
Sick Pay	81 days
Sick Leave	<u>142 days</u>

393 days

Work Days Available 2,467

1. Workload 1976-77 increased in exemption claims section as a result of additional function of processing exempt business property statements.
2. Maintenance of public records now handled by Technical Services.
3. Public information calls increased as a result of Tax Collector's policy not to give information over the phone.

APPENDIX

NUMBER OF BUSINESSES IN SAN FRANCISCO FOR

1976-1977

<u>SERVICES:</u>	<u>1976</u>	<u>1977</u>	<u>Increase (Decrease)</u>
Agencies	1,954	2,518	564+
Amusement	200	214	14+
Associations	1,054	1,090	36+
Automotive	556	565	9+
Brokers	1,916	1,997	81+
Barber, Beauty & Massage	1,125	1,140	15+
Contractors	782	805	23+
Hospitals & Etc.	182	205	23+
Laundry, Cleaners, Coin Op.	776	778	2+
Mortuaries & Cemeteries	30	33	3+
Multi-Dwellings (Apts., Hotels, Motels, & Other Rentals)	12,659	12,731	72+
Printers	521	559	38+
Photo & Photo Finishing	206	220	14+
Professional	5,001	5,124	123+
Radio & T. V.	46	55	9+
Schools	300	307	7+
Warehousing	55	65	10+
Miscellaneous & Repairs	<u>2,248</u>	<u>2,484</u>	<u>236+</u>
TOTAL SERVICE UNITS	29,611	30,890	1,279+

San Francisco Assessor's Office
August 10, 1977

<u>RETAIL BUSINESSES:</u>	<u>1976</u>	<u>1977</u>	<u>Increase (Decrease)</u>
Transportation (Auto, Boats, Service Stations & Etc.	953	907	(46-)
Building Material	113	114	1+
Drug Stores	181	194	13+
Eating & Drinking	2,240	2,559	319+
Food Stores	1,610	1,779	169+
Fuel & Ice	5	4	(1-)
Furniture	397	474	77+
Jewelers & Pawn Brokers	259	308	49+
News-Magazines	213	247	34+
Suppliers	185	218	33+
Clothing	676	762	86+
Hard Goods	529	564	35+
Soft Goods	<u>1,299</u>	<u>1,415</u>	<u>116+</u>
TOTAL RETAIL STORES	8,660	9,545	885+

<u>TYPE:</u>	<u>1976</u>	<u>1977</u>	<u>Increase (Decrease)</u>
Wholesalers & Distributors	1,843	1,948	105+
Manufacturing	943	1,117	174+
Farming	1	2	1+
Vendors	39	45	6+
Equipment Lessors	658	745	87+
Consignors	322	240	(82-)
Office Bldgs. & Miscellaneous	<u>809</u>	<u>996</u>	<u>187+</u>
SUB-TOTAL	4,615	5,093	478+
PAGE 1	29,611	30,890	1,279+
PAGE 2	<u>8,660</u>	<u>9,545</u>	<u>885+</u>
GRAND TOTAL	* 42,886	* 45,528	2,642+

* Number reporting taxable business personal property
as of lien date March 1.

VALUATION STATISTICS

REAL ESTATE BY CLASS

CLASS	DESCRIPTION	PARCEL COUNT	LAND AV	IMPS AV	REAL ESTATE ASSESSED VALUE
APARTMENTS		10,936	164,186,787	404,647,393	568,834,180
BANKS		126	8,331,260	14,216,815	22,570,070
COMMERCIAL STORES		2,998	84,163,894	82,891,553	166,855,447
SHOPPING CENTER		4	1,712,750	4,059,500	5,772,250
DMELLINGS		94,258	392,053,750	521,969,018	916,022,765
SCHOOLS		215	7,971,469	24,872,391	32,843,850
FLATS & DUPLEX		24,417	145,467,050	216,448,214	361,915,260
FLAT & STURE		2,201	15,179,836	16,049,521	33,229,357
GARAGES (COMMERCIAL)		357	12,391,525	8,749,850	21,141,370
HOTELS - 1ST CLASS		32	16,608,150	92,562,480	92,570,630
HOTELS - OTHER		694	17,676,967	24,547,633	42,224,620
INDUSTRIAL		2,911	50,681,194	59,963,862	110,645,050
MOTELS		89	6,304,800	9,136,175	15,440,975
HOSPITALS		37	5,717,700	44,337,150	50,054,850
CONVALESCENT HOMES, NURSING HOMES		66	2,985,865	10,335,010	13,220,870
OFFICE BUILDINGS		965	107,247,327	368,571,192	475,813,510
PUBLIC BUILDINGS (GOVERNMENT)		544	300,225	26,100	320,420
GAS STATIONS		422	9,698,307	2,005,469	11,613,770
THEATRES		54	2,537,900	1,224,575	3,762,470
CLUBS, LODGES, FRATERNAL ORGANIZATIONS		131	6,070,187	7,424,415	13,494,600
VACANT		8,780	36,123,504	8,654,937	44,773,441
CHURCHES, CONVENTS, RECTORIES		523	11,155,182	32,014,025	43,169,207
MISCELLANEOUS		1,073	16,268,674	6,562,096	22,850,770
PORT COMMISSION PROPERTY		52			
CONDOMINIUM		2,044	5,967,840	27,623,975	33,591,810
INCOMPLETE STATISTICS		3	9,000	10,525	19,525
TOTAL		153,952	1,128,641,163	1,974,125,774	3,102,765,930

PROGRAM A1A41

DATE 08/04/77

ANNUAL REPORT
ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

October 11, 1978

JOSEPH E. TINNEY
ASSESSOR

DOCUMENTS DEPT.

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JOSEPH E. TINNEY

ASSESSOR

CITY HALL, SAN FRANCISCO, CA. 94102

TELEPHONE: 558-4011 — 558-4351

October 11, 1978

ANNUAL REPORT

The Annual Assessment Roll for the City and County of San Francisco was completed and delivered to the Controller of the City and County of San Francisco on August 1, 1978, and within the extension of 30 days granted by the State Board of Equalization due to the passage of Proposition 13 which dramatically changed administrative and valuation procedures.

The Assessor's Office prepared for three eventualities:

1. An Assessment Roll predicated on conditions prior to passage of Proposition 13.
2. Preparation of an Assessment Roll predicated on the possible passage of Proposition 8.
3. Preparation for an Assessment Roll predicated on Proposition 13.

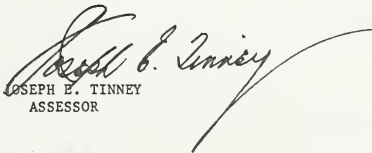
The Proposition 13 Assessment Roll totalled in excess of 16 Billion Dollars. This figure was slightly higher than the Assessment Roll for 1977/78 due to the fact that there was considerable new construction during the past three years and that there were in excess of 40,000 property transfers which required new valuations under

the mandates of Proposition 13.

Proposition 13 legislation was a positive step toward alleviating the escalating property tax burden on the homeowner, renter and senior citizen living on fixed incomes. This has been the concern of this office for many years.

The interpretation of the mandates of Proposition 13 has placed an additional burden on this office which for many years has been understaffed based on State Board of Equalization standards and recommendations. Due to budget limitations resulting from passage of Proposition 13, the Assessor's Office staff has been further reduced by 18%. This depletion in staff will make it difficult to administer the provisions of Proposition 13 as now interpreted by the State Legislature and the State Board of Equalization.

Adequate funding is essential to the successful carrying out of the mandates of Proposition 13 both on short term and long range planning.


JOSEPH E. TINNEY
ASSESSOR



ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO
ANNUAL STATISTICAL REPORT

The 1978/79 Assessment Roll for the City and County of San Francisco is constituted as follows:

Total Tangible Secured	\$3,488,103,398	
Total Tangible Unsecured	452,665,131	\$ 3,940,768,529
Total Escaped Unsecured	9,104,238	
Total Tangible		3,949,872,767
Penal Assessments	345,498	
Total Locally Assessed Valuation Prior to Exemptions		3,950,218,265
State Assessed Property		<u>272,600,600</u>
Total Local and State Assessed Property Prior to Exemptions		\$ 4,222,818,865
 <u>Tax Revenue 1977/78</u>		
Ad Valorem Tax Revenue		396,000,000
Percentage of Total Resources		37%
Assessor's 1977/78 Budget Expenditures		2,991,332
Administrative Cost		0075
 <u>Exemptions 1978/79</u>		
Homeowners qualifying for \$1,750 Assessed Value Exemption (96,404)		168,600,000
Business Inventory Exemption		78,530,000
Homeowners Exemption and Inventory Exemption are reimburseable to the City by the State of California		
Assessed Value of Constitutional Exemption (Veterans, Welfare, Charitable, etc.)		197,600,000

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

1977-78 ASSESSMENT ROLL

	ASSESSED VALUE	FULL VALUE	PERCENT OF TOTAL
Single-Family	\$ 915,950,343	\$ 3,663,801,292	24%
Multi-Family	\$ 997,597,416	\$ 3,990,389,664	26%
Commercial, Industrial and others*	\$1,688,043,105	\$ 6,752,172,420))	50%
State Assessed Property	<u>\$ 266,246,490</u>	<u>\$ 1,064,985,960)</u>	
TOTAL			
Prior to Exemptions	\$3,867,837,354	\$ 15,471,349,336	
Ratio of Locally Assessed Property			24%

1978-79 ASSESSMENT ROLL

	ASSESSED VALUE	FULL VALUE	PERCENT OF TOTAL
Single-Family	\$1,014,234,925	\$ 4,056,939,700	24%
Multi-Family	\$1,114,040,475	\$ 4,456,161,900	27%
Commercial, Industrial and others*	\$1,747,158,296	\$ 6,988,633,184))	49%
State Assessed Property	<u>\$ 272,600,600</u>	<u>\$ 1,090,402,400)</u>	
TOTAL			
Prior to Exemptions	\$4,148,034,196	\$ 16,592,137,184	

* Other means vacant lots, boats, business personal property, penal and escaped assessments, possessory interest.

No.	1977-1978	1978-1979	
	Budget Amount	Expended to Date	Budget Amount
Permanent Salaries	\$ 2,223,061.00	\$ 2,164,905.96	\$ 1,911,953.00
Overtime	2,500.00	1,234.00	-e-
Temporary Salaries	<u>105,000.00</u>	<u>103,924.30</u>	<u>75,250.00</u>
Total Salaries	<u>\$ 2,330,561.00</u>	<u>\$ 2,270,064.26</u>	<u>\$ 1,987,203.00</u>
Transfer to Contr. EDP	298,621.00	266,286.00	316,990.00
Local Fares	200.00	167.72	210.00
Use of Employees' Cars	35,000.00	33,834.96	28,000.00
Travel Expense	11,350.00	10,705.68	8,800.00
Repair Auto Equipment	500.00	500.00	600.00
Repair Office Equipment	3,000.00	2,686.36	2,500.00
Reproduction Service	2,700.00	2,700.00	-e-
Telephone	19,500.00	19,807.39	20,000.00
Postage	44,000.00	40,840.00	35,602.00
Bookbinding and Advertising	1,750.00	1,239.25	-e-
Subscriptions	950.00	1,005.27	950.00
Telephone Directory	1,519.00	1,485.00	1,519.00
Rental of Office Equipment	12,200.00	12,226.71	10,950.00
Other Professional Services	24,000.00	24,000.00	22,000.00
Other Contractual Services	4,000.00	3,076.99	-e-
Tires and Tubes	100.00	-e-	-e-
Photographic Equipment	1,900.00	1,429.78	-e-
City Directory	100.00	108.50	-e-
Printing	28,000.00	26,310.97	24,650.00
Fuel and Lubricants	800.00	753.88	800.00
Membership Dues	325.00	325.00	-e-
Materials and Supplies	-e-	-e-	4,900.00
Other Materials and Supplies	-e-	-e-	2,315.00
Total OE Accounts	<u>\$ 490,515.00</u>	<u>\$ 449,489.16</u>	<u>\$ 480,786.00</u>
Total Salaries & OE Accts	<u>\$ 2,821,076.00</u>	<u>\$ 2,719,553.72</u>	<u>\$ 2,467,989.00</u>

<u>Full-Time Funded Staff</u>	<u>1977/78</u>	<u>1978/79</u>
1. Number of administrative position (including Assessor, Assistant Assessor, Administrative Assistant, EDP and Systems Technicians):	12	12
2. Number of real property appraisers:	44	43
3. Number of auditor (Personal Property, including Marine) appraisers:	32	30
4. Number of clerical and secretarial positions:	35	32
5. Number of draftsmen:	3	3
6. Photographers:	2	0
7. Total Funded Permanent Staff	128	120
8. Temporary Employees:	12	11
9. Ceta Title VI employees	<u>6</u>	<u>11</u>
TOTAL	146	142

<u>Workload</u>	<u>1977/78</u>	<u>1978/79</u>
1. Number of parcels on the secured roll:	153,952	153,952
2. Number of assessments on the unsecured roll:	36,255	33,071
3. Market Value per Total Staff (per capita)	98,620,000	117,429,000
4. Market Value per realty appraiser	282,000,000	341,610,000
5. Market Value per auditor	483,480,000	469,714,000
6. Market Value per clerk	269,811,000	395,549,000

REAL PROPERTY DIVISION

ANNUAL REPORT

REAL PROPERTY DIVISION

(For 1978 Assessment Roll)

The permanent Appraisal staff for the Real Property Division consists of 17 Appraisers, 19 Senior Appraisers, 8 Principal Appraisers, 1 Assistant Chief and 1 Chief Appraiser.

For the purposes of this report the average work day per man per year is taken from the statistics of the State Board of Equalization. Considering a 40 hour work week and an average of 15 days vacation the average work year is 228 days.

46 x 228 (allows for vacations)	-	<u>Man Days</u>	10,488
Supervision and Administrative time			
8 x 228 x 1/3	602		
2 x 228	<u>456</u>		<u>1,058</u>
Man days available for Fieldwork			9,430

1977-78 Work Year Producing 1978 Assessment Roll

(1) Request for Reviews

From July 1, 1977 through August 17th 100% of the appraisal staff was assigned to processing the request for reviews for taxpayers.

Total man days spent in processing requests for reviews were 1551 minus 198 days for training, vacation, and sick pay 1353

(2) Assessment Appeal Board Appraisals

July 18 we began assigning members of the staff to the appraisal of properties which had filed with the Assessment Appeals Board. These assignments were made as appraisers became available. These appraisals were completed in conjunction with the remaining request for reviews. The total number of protests for the 1977 Assessment Roll was 2122. The hearings were scheduled five days per week beginning September 26, 1977 and concluding March 31, 1978

Man days required for appraisals	
2122 ÷ 2 = 1061 man days	1061
Days of Hearings requiring assessor's representative at hearings	128

(2) Preparation time for each day of hearing	
128 days x 1.5 day of preparation	192
Appraiser's time required for testimony at hearings	
estimate in days	75
TOTAL MAN DAYS	1456

(3) Annual Field work for Assessment Roll
Commercial Revaluation

Banks
Commercial
Flats with commercial
Garages
Motels
Hotels
Office buildings
Service Stations
Theatres
Industrial

This commercial survey was a city wide program for the above property types. The project began in November 14, 1977. Men were Assigned as they became available upon completion of the reappraisals of properties for Assessment Appeal hearings. The project was completed March 31, 1978.

The number of parcels involved in this reappraisal program were 10,867.

Man days required at an average of two appraisals per day was

5433

Regular annual permit work including new construction alterations, demolitions began April 3, 1978 and was completed June 15, 1978. This Program covered 53 work days and resulted in 1802 man days for the appraisal staff

1802

- (4) During this period of time it was necessary to work on the implementation of Senate Bill 1 (Behr Bill)
This program required 50 man days, of which 10 days were furnished by the Real Property Division.

10

- (5) June 7, 1978 the passage of proposition 13 required this office reappraise the entire county. San Francisco County has 154497 parcels of real property. These parcels were reappraised to 1975 value. The work load for the appraisal staff was as follows

1. 42,000 (approx) parcels had a change of ownership since March 1, 1975. Under article XIII A, These parcels had to be reappraised to market value as of the date of the change of ownership.

2. All new construction since the 1975 assessment year had to be reviewed to determine that the full value for 1978 corresponded to the market value as of the date of construction plus the inflation factor not to exceed 2% per year. There were approximately 745 new buildings that required reappraisal.

This program began June 16th and was completed on the deadline of July 21. A total of 25 working days or total of 1025 man days. The program required an output of 42 appraisals per man per day in order to complete it in the allotted time.

When we consider; (1) approximately one half of the parcels were not actual sales and required an appraisal based on sales of similar properties. (2) neither the sold properties nor the unsold properties were inspected by an appraiser. The conclusion must be that the quality of these appraisals had to suffer a great deal. This type of program under a reasonable approach would take between 14,000 and 3500 man hours depending on our capability to utilize a regression program.

Subsequent to the beginning of this program the State Board of Equalization and the State Legislature issued new regulations which had a great deal of conflict with the original guide lines. This caused a great deal of rechecking and clerical effort which took untold number of man hours.

During the fiscal year we have lost four men from the appraised staff. The net result is that because of the reduced staff and extremely heavy work load the quality of work is ^{SOMETHING} ~~much~~ less than desirable. ^{E.D.}

The future does not look bright with possible further reduction in staff and the almost certain public mandate to return to the market value concept of property valuation for all property.

I feel we will be unable to maintain the required programs of our normal appraisal year, maintenance of our records and updating files for all alteration and permit works. If we do not have the capability of the maintenance in these areas it will be an extremely difficult, if not impossible, task to return to an assessment roll based on market value.

The total work load with the programs mandated by the adoptions of Article XIII A was 11,243. The total man days available was 9430.

The conclusion is that the quality of appraisal work in most areas had to suffer in order to complete all required programs in the allotted time.

R Kennedy

PRODUCTION REPORT

STANDARDS DIVISION 1977/78

	<u>MAN DAYS</u>
Appeals Board	15
Auditing & Appraising (Other Divisions)	60
RE-appraisal Program, Sales Ratio	
Studies, Field Follow-up & Review	200
Processing Apt. House Statements	
For GRM & Cap Rates	135
Processing Land Sales	20
Mandatory Training	9
Instruction & Training, New Appraisers &	
Certification Preparation	10
Maintaining Training Records	3
Work in preparation for Behr Bill	50
Implementation of Proposition 13	66

There are no clerical man-hours figured in above as all clerical personnel used by this division are either part of the Administrative group or used by this division when they are not busy in their own divisions.

PERSONAL PROPERTY DIVISION

ANNUAL REPORT
PERSONAL PROPERTY DIVISION
1977-78 FISCAL YEAR

This division processed and enrolled 43,660 assessments on the 1978-79 Secured and Unsecured Assessment Rolls with the following market values:

Fixtures (Improvements)	*	\$	625,038,886
Inventories			670,094,566
Other Personal Property			<u>767,928,694</u>
		\$	2,063,062,146
(* Pre-Proposition 13 Fixtures	=		518,215,451)

The assessments were completed the first week of June under pre-Proposition 13 conditions. During June and July, an additional 450 Man-Days were required to update values on fixtures (Improvements) to conform to Proposition 13 requirements.

Due to the statutory requirements of Proposition 13, we anticipate approximately 300 additional Man-Days to process the Business Statements in the future. In view of the above additional required Man-Days and the Mandatory Audits requirements under the Revenue and Taxation Code, Section 469, it is imperative that this division be fully staffed.

This division plans to cover the entire city for the 1978-79 field book update since the previous three years' coverage of one-third of the city was inadequate to account for the movement, demise or creation of business locations, therefore, it is imperative that a full and complete staff be available for this basic and important procedure.

PERSONAL PROPERTY BUSINESS DIVISION

COMPARATIVE YEARLY PRODUCTION REPORT

	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>
<u>Total Assesseees</u>	624	2,673	2,656	2,644	3,606
<u>Total No. of Audits & Appraisals Completed</u>	990	3,550	3,763	4,931	5,814
"Man-Days Applicable Thereto	820	2,214	2,250	1,970	2,194
Average Audits per "Man-Day"	1.21	1.60	1.64	2.50	2.6
<u>Mandatory Assesseees</u>	315	560	616	552	645
<u>Mandatory Audits & Appraisals Completed</u>	650	1,360	1,649	2,775	2,874
"Man-Days" Applicable Thereto	519	1,187	1,698	1,325	1,524
Average Audits per "Man-Day"	1.25	1.14	.97	2.09	1.9
<u>Other Assesseees</u>	309	2,113	2,040	2,092	2,961
<u>Other Audits & Appraisals Completed</u>	340	2,190	2,114	2,156	2,940
"Man-Days Applicable Thereto	301	1,027	552	645	670
Average Audits per "Man-Day"	1.13	2.13	3.83	3.34	4.4
<u>Penal Assessments:</u>		<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>	
Direct Bill Assessments		1,206	1,319	1,516	
Assessments Computed on Prior Values		1,808	2,139	2,695	
New Business Penals		<u>1,839</u>	<u>2,093</u>	<u>2,195</u>	
Total		4,853	5,551	6,406	

PERSONAL PROPERTY BUSINESS DIVISION
COMPARATIVE YEARLY PRODUCTION REPORT
DEPLOYMENT OF AUDITORS BY "MAN-DAYS"

	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>
<u>Field Audits & Appraisals</u>	820	2,214	2,250	1,970	2,194
<u>Other Work Covered by</u> <u>Scope of Position:</u>					
Assessing Statements	1,160	932	623	653	929
Up-Date Field Books	609	565	139	150	194
Auditor & Senior Review	295	595	447	428	418
Statistics	162	200	210	186	64
Leased Equipment	377	449	276	254	242
*Assessment Standards	-	121	205	-	-
Petroleum Industry	144	120	114	103	106
Apartments & Rentals	77	42	40	16	14
Consigned Merchandise	62	20	1	7	10
Warehouse & Probate	16	31	140	142	152
<u>Work Equivalent to Scope</u> <u>of Position but out</u> <u>of Classification</u>	128	107	72	147	102
<u>Instruction and</u> <u>Training Program</u>	186	409	539	472	366
<u>Total Auditor</u> <u>Performance Time</u>	4,036	5,805	5,056	4,528	4,791
<u>Other "Man-Days" not</u> <u>Covered Above:</u>					
Supervision	1,026	968	1,001	1,039	1,057
Vacation	335	291	395	325	327
Holidays	298	392	302	272	294
Sick Pay	247	280	293	292	259
Administrative Leave	162	138	37	207	71
 Total "Man-Days"	 6,104	 7,874	 7,084	 6,663	 6,799

* "MAN-DAYS REPORTED BY ASSESSMENT STANDARDS DIVISION FOR THE
FISCAL YEAR 1976-1977

PERSONAL PROPERTY DIVISION

AUDIT PROGRAM RECOVERIES

FISCAL YEAR 1977-1978

	<u>NUMBER OF ASSEESSEES</u>	<u>AUDIT UNITS</u>	<u>FULL VALUE</u>	<u>TAX DOLLARS</u>
ASSESSOR'S STAFF:				
OUT-OF-STATE AUDITS	86	235	\$ 7,106,384	\$ 207,613
SOUTHERN CALIFORNIA AUDITS	<u>28</u>	<u>111</u>	<u>1,754,127</u>	<u>43,894</u>
SUB-TOTAL	114	346	\$ 8,860,511	\$ 251,507
LOCAL AUDITS	817	2,775	23,190,464	650,700
PENAL INVESTIGATIONS AND DIRECT BILL REVALUATION	2,526	2,526	-	-
CLOSE-OUTS & OFFICE INVESTIGATIONS	<u>149</u>	<u>167</u>	<u>3,088,047</u>	<u>79,459</u>
SUB-TOTAL	3,606	5,814	\$35,139,022	\$ 981,666
CONTRACT AUDITS	<u>121</u>	<u>395</u>	<u>3,282,359</u>	<u>98,616</u>
TOTAL	3,727	6,209	\$38,421,381	\$1,080,282

PERSONAL PROPERTY DIVISION

COMPARATIVE TAX RECOVERIES FROM LOCAL & OUT-OF-COUNTY AUDIT PROGRAMS

<u>Fiscal Year</u>	<u>Total Man-Days Available</u>	<u>Tax Dollar Recovery</u>
1969-1970	6,847	\$ 855,152.
1970-1971	7,595	892,326.
1971-1972	7,665	1,264,398.
1972-1973	7,236	1,295,767.
1973-1974	6,104	790,319.
1974-1975	7,874	1,137,074.
1975-1976	7,084	1,493,235.
1976-1977	6,663	1,259,042.
1977-1978	6,799	1,080,282.

PERSONAL PROPERTY DIVISION

ASSESSMENT APPEALS

1977-1978

APPEALS REDUCED:

BY STIPULATION	41	
BY ASSESSMENT APPEALS BOARD	45	
BY ASSESSOR'S RECOMMENDATION	<u>63</u>	
TOTAL		149

APPEALS DENIED:

BY ASSESSMENT APPEALS BOARD	281	
NO APPEARANCE BY APPLICANT	<u>27</u>	
TOTAL		308

APPEALS WITHDRAWN AND APPEALS ON REAL PROPERTY ONLY		17
--	--	----

APPEALS TO BE CONSIDERED SUBSEQUENT TO JULY 1, 1978	<u>6</u>	
TOTAL		480

1978-1979 WORK PROGRAM PROJECTION

Personal Property Division

Activity	Experience			Projection		
	7-1-77 thru 6-30-78			7-1-78 thru 6-30-79		
	<u>Firms</u>	<u>Units</u>	<u>Man-Days</u>	<u>Firms</u>	<u>Units</u>	<u>Man-Days</u>
1. Mandatory Audits	645	2,874	1,524	600	2,000	1,500
2. Non-Mandatory Audits and Appraisals	<u>2,961</u>	<u>2,940</u>	<u>670</u>	<u>2,100</u>	<u>2,200</u>	<u>650</u>
Sub-Total	3,606	5,814	2,194	2,700	4,200	2,150
3. Business Statement Processing		25,237	1,453		25,000	1,400
4. Up-Dating Field Books		54,025	194		55,000	300*
5. Principal's General Administrative, Supervisory, Appeals Board Hearings, Etc., Time			653			700
6. Principal & Auditor Conference Time with taxpayers Relative to Audits			886			800
7. Work Equivalent to Scope of Positions But Out of Classification			102			100
8. Instruction and Training			<u>366</u>			<u>300</u>
Sub-Total			5,848			5,750
9. Plus Fixed Man-Days (For Vacations, Sick Leave, Administrative & Military Leave, etc.)			<u>951</u>			<u>1,000</u>
T o t a l s			6,799			6,750

* City-wide Field Canvas Planned.

PERSONAL PROPERTY DIVISION

MARINE SECTION

PRODUCTION REPORT 1977-1978

1. 1977 Field Book Update 7/1/77 to 3/1/78	(Vessels)	5,361
Documented Vessels Out of County		<u>2,805</u>
1978 Direct Bills	1,016	<u>2,556</u>
Quick Bills	6	
1% Bills	160	
Normal Bills	<u>1,126</u>	
	2,308	

Vessel Records Processed	
New and Changed, Coast Guard, DMV	4,702
Owner and County Reports Processed	<u>2,412</u>
	7,114

EDP Boat Record Change Slips	
1978 Update 7/77 - 12/77	2,906
Accumulated 1/78 - 7/78	996

Boats Added	466
Boats Deleted (Sect. 228); Others Deleted	<u>-531</u>
Boats Acquired After Lien Date; In Process	<u>-183</u>
	2,308

2. (A) Appraise Equipment of Service Stations
(B) Update Business Property Situs
(C) Assess Personal Property Oil Companies and Service Stations
- | | |
|------------------------|-----|
| 1978 Statements Issued | 727 |
| Statements Filed | 664 |
| Penal Assessments | 63 |

Work Days

Gross - - - - -	780 Days
Holidays, Vacations - - -	<u>88 Days</u>
	692 Days

Item 1, Work Days	556
Item 2, Work Days	<u>136</u>
Total - -	692

MARINE DIVISION

PROJECTED PRODUCTION REPORT 1978-1979

1. 1978 Field Book Update 7/1/78 to 3/1/79	(Vessels)	5,700
Documented Vessels Out of County		<u>2,950</u>
1979 Direct Bills	1,000	<u>2,750</u>
Quick Bills	20	
1% Bills	160	
Normal Bills	<u>1,570</u>	
	2,750	

Vessel Records Processed	
New and Changed, Coast Guard, DMV	5,000
Owner and County Reports Processed	<u>2,700</u>
	7,700

EDP Boat Record Change Slips	
1979 Update 7/78 - 12/78	3,200
Accumulated 1/79 - 7/79	1,100

Boats Added	700
Boats Deleted (Sect. 228); Others Deleted	-500
Boats Acquired After Lien Date; In Process	<u>-200</u>
	2,750

2. (A) Appraise Equipment of Service Stations
(B) Update Business Property Situs
(C) Assess Personal Property Oil Companies and Service Stations
- | | |
|------------------------|-----|
| 1979 Statements Issued | 725 |
| Statements Filed | 725 |

<u>Work Days</u>	692
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ANCILLARY SERVICES

Fiscal 1977-78

Administrative Assistant

Budget, Payroll and Personnel, Technical Services, Assessment Services
(Public Information and Exemption Division).

256 Working Days - 31 Employees

Total - 7905 Man Days - Period July 1, 1977 through June 30, 1978

Budget	40%	102 Man Days
Payroll and Personnel	20%	52 Man Days
Technical Services	20%	51 Man Days
Assessment Services	20%	51 Man Days

Administrative Assistant

Vacation	15 Man Days
Sick Leave	0 Man Days
Compensatory Time	0 Man Days
Sick Pay	3 Man Days

Budget

1. Estimate for coming year
 2. Administration - current year
1. Budget Estimate - September through February
- * Involves total of 130 working days
@ 40% x 2 employees = 104 man days
2. Administration of current year's budget
- * Administrative Assistant - one (1)
Assessment Clerk
 - * Total of 256 working days - two (2) employees
40% - Administrative Assistant (238) 95 Man Days
Assessment Clerk (230) 95 Man Days

Payroll and Personnel

* Administrative Assistant and one (1)
Senior Payroll/Personnel Clerk

* Administrative Assistant	-	52 Man Days
Sr. Payroll/Personnel Clerk	-	238 Man Days
Total	-	290 Man Days

Involves administration and projection of needs for both permanent and temporary salaries.

Constant follow-up is maintained in filling vacant positions caused by retirement, transfer or promotion. Civil Service kept advised of need for examinations to be held for establishing new lists of eligibles.

Close control maintained for economy and efficiency in dispersing and using supplies and equipment.

Technical Services (See Technical Services Division Report attached)

Administrative Assistant	-	51 Man Days
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Assessment Services (See attached detail)

Administrative Assistant supervises this department to the extent of approximately 51 man days per year. Homeowners, Veterans, Church, Welfare, School and other exemptions granted by law are controlled and serviced in this division.

Future plans include continuing training program in Assessment Services Division specifically for better control of all types of exemptions. Also implement movement of selected support personnel from one division to another with the objective that these employees can be shifted from time to time when peak workloads occur in various divisions.

Reorganization in process to redistribute workloads imposed due to personnel shortage resulting from Proposition 13.

Plans should be made for the orderly and most beneficial use of the Community College/Civil Service training programs. Encourage all support classifications to participate for their own benefit as well as for the good of the Assessor's Office.

TECHNICAL SERVICES

A total of 4202 Man Days/Yr. for Period of 7/1/77 to 6/30/78

OPERATIONS FUNCTIONS

% OF MAN DAYS/YRS.

E.D.P.	4%
Public Information	10%
Supervising	5%
Homeowners	15%
Personal Property Field Books	5%
Personal Property Statements	15%
Real Estate Values	6%
Secured Roll Preparation	6%
Unsecured Roll Preparation	4%
Real Estate Ownership File	12%
Mail Address File	4%
Drafting	10%
Photography	4%

MAN-DAYS

VACATION	163
SICK PAY	165
SICK LEAVE	15
COMPENSATORY TIME	15

SECURED VALUATIONS
VIA DATA PROCESSING

Changes to Value

150,349 Parcels

1978-79 TOTAL FULL VALUE REAL ESTATE

+ 1,242,207,376 (Above 1977 Roll)

CHANGES VIA E.D.P. INCREASE

+ 3,272,840,831 (Above 1975 Roll)

SECURED ROLL

1977-78 153,952 Parcel Count 1978-79 154,497 Parcels

970 New Lots

425 Deleted Lots

New Subdivision Maps Processed: 32

Parcels Maps - Nos. Extended and Verified: 191

Segregation (Parcel Slips for Taxation) 13

Section 2821, Revenue & Taxation Code

TO E.D.P. (Ownership)

New Lots	970
Deleted Lots	425
Changed Lots (Daily)	15,999
Total Lot Changes	
(New & Deletes)	17,394

FROM RECORDER

Total Transfer Tax	11,536
Total Papers Pick Up	
from Recorder	45,251

1978

UNSECURED ROLL

VALUATION

VIA DATA PROCESSING

DIRECT BILLS - MARCH 1 - FULL VALUE

<u>STMT COUNT</u>	<u>LAND</u>	<u>STRUCT IMPTS</u>	<u>FIXT IMPTS</u>	<u>P.P. INVENTORY</u>	<u>P.P. OTHER</u>
11,465	555,805	526,145	2,571,666	1,929,654	24,954,671

AUGUST 1ST ROLL INCLUDING DIRECT PENALS AND CLOSEDUTS - FULL VALUE

20,427	37,785,035	91,322,146	526,409,997	556,053,285	572,055,734
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TOTALS - FULL VALUE

31,892	38,340,840	91,848,291	528,981,663	557,982,939	597,010,405
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P.P. Impts - 620,829,954

P.P. - 1,154,993,344

REGULAR STATEMENTS - 19,265



FORM R-802 REV. 14 (6-78)

CORRECTIONS TO ASSESSMENT

ROLLS

	DECREASE	INCREASE
REAL ESTATE CHANGES	948	51
PERSONAL PROPERTY	1625	38
	DENIED	EXTENDED
HOMEDOWNERS EXEMPTION	327	793
VETERANS EXEMPTIONS	3	18
MISCELLANEOUS EXEMPTIONS	10	157

EXEMPTION AND PUBLIC INFORMATION SECTION

Section processes claims for statutory exemptions (Church, Welfare, Homeowners, Veterans) and supplies assessment information to public.

Full-time staff:

11 Employees

Total Work Days 2,860

Work-day Allocation:

Processing Exemptions Claims	47%
Telephone Switchboard	9%
Field Inspection	3%
Maintenance of Public Records	1%
Probate	0%
Public Information and Counter Ser.	40%
	<u>100%</u>

Vacation	170 days
Sick Pay	76 days
Sick Leave	<u>165 days</u>
	411 days

Work Days Available

2,449

1. Workload 1977/78 increased in exemption claims section as a result of new laws and procedures.
2. Maintenance of public records now handled by Technical Services.
3. Public information calls increased as a result of Proposition 13.
4. Probate abolished by Superior Court for 1977/78.

VALUATION STATISTICS

SEAL ESTATE BY CLASS

CLASS	DESCRIPTION	PAPER COUNT	LAND AV	IMPS AV	REAL ESTATE ASSESSED VALUE
A	APARTMENTS	13,150	146,243,425	450,570,425	646,913,650
B	BANKS	130	6,090,450	14,707,825	23,698,225
C	COMMERCIAL STORES	3,007	8,761,762	89,897,900	179,659,662
C-1	SHOPPING CENTER	4	2,081,575	5,303,625	7,385,200
D	DWELLINGS	94,541	415,427,675	599,207,250	1,014,234,925
E	SCHOOLS	219	3,527,650	26,364,250	34,892,000
F	FLATS & DUPLEX	21,996	146,685,675	222,816,375	363,502,050
F-2	FLAT & STORE	2,701	25,589,125	29,323,525	51,912,650
G	GARAGES (COMMERCIAL)	364	13,208,025	10,962,075	24,170,100
H-1	HOTELS - 1ST CLASS	34	18,120,825	75,838,425	93,959,750
H-2	HOTELS - OTHER	690	18,964,975	25,298,775	44,263,750
I	INDUSTRIAL	2,902	53,591,700	69,261,975	122,853,975
J	MOTELS	91	6,228,225	9,627,825	16,056,050
K	HOSPITALS	36	6,034,900	45,589,200	51,624,100
N-1	CONVALESCENT HOMES, NURSING HOMES	64	3,061,850	10,687,950	13,749,800
N-2	OFFICE BUILDINGS	1,005	121,413,250	414,469,875	535,683,125
O	PUBLIC BUILDINGS (GOVERNMENT)	536	305,775	21,525	327,300
P	GAS STATIONS	320	7,844,875	2,282,550	10,127,425
S	THEATRES	55	2,631,700	1,377,725	4,009,425
T	CLUBS, LODGES, FRATERNAL ORGANIZATIONS	130	6,506,725	8,072,800	14,575,525
U	VACANT	8,420	32,812,779	4,116,275	36,929,054
V	CHURCHES, CONVENTS, RECTORIES	521	11,665,475	34,206,875	45,872,350
W	MISCELLANEOUS	1,117	18,271,900	6,724,000	24,995,900
X	PORT COMMUNICATION PROPERTY	52			
Y	CONDOMINIUM	2,521	13,740,875	37,971,250	51,712,125
Z	INCOMPLETE STATISTICS	1	1,225	5,800	7,025
TAL		154,497	1,218,412,166	2,194,906,675	3,413,316,841
CJ	PROGRAM AIA-1		041. 07/31/78		

ANNUAL REPORT
ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

OCT 3 1979

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September 19, 1979

SAM DUCA
ASSESSOR

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ANNUAL REPORT

1979 - 1980

The first year under Proposition 13 was a difficult one for this office. Proposition 13, now officially Article XIII A of the State Constitution, was adopted on June 6, 1978, and became law on July 1, 1978. Property tax revenues were substantially reduced, and local government budgets were, in most cases, also reduced. The Assessor's Office budget for personnel was reduced eighteen percent.

The new law also increased our work load because of many required changes in procedure, and compliance with new State Legislation and Board of Equalization regulations implementing Proposition 13.

I assumed the office of Assessor on January 8, 1979. Since then, in order to produce the 1979 Assessment Roll under new rules and with reduced staff, a reorganization of the Assessor's Office has been instituted. Several of the sections and divisions have either been eliminated, reduced in size, or consolidated. Some top-level administrative positions have been eliminated or left vacant and this procedure has also been applied to many middle-level and lower-paid positions. Reductions in expenditures have been made in contractual services and materials and supplies. Since our budget for 1979-80 was again reduced below that of the previous year, additional savings are being planned.

The 1979 Assessment Roll totalled in excess of 17 billion dollars. This is an increase of 8 percent over the 1978 Assessment Roll, despite the limitations of Proposition 13.

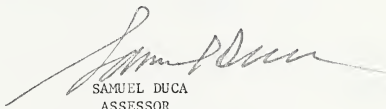
The reductions in the last two budgets make it difficult to realize the maximum available property tax revenue, to maintain our vital property records, and to properly administer the provisions of Proposition 13 as now interpreted by the State Legislature and the State Board of Equalization.

To fulfill these responsibilities this office will require more flexibility in reorganization and reclassification, the creation of permanent positions in place of our temporary and CETA positions, and perhaps a minimal increase in budget.

There is a very serious problem being created which is not yet apparent to many taxpayers. This is the accelerated property tax shift from business and commercial properties to residential properties. It must be noted that new construction in our downtown commercial area has added approximately 125 million dollars annually to our Assessment Roll. If it were not for this new construction the tax shift would be even greater.

It is estimated that within the next few years residential properties will be carrying approximately 65% of the property tax burden due to the fact that residential properties transfer at a much higher rate than commercial properties. In San Francisco, transfer of high valued institutional properties are almost non-existent. Coupled with the continuing high inflationary rate and continuing high demand with short supply, residential properties are still increasing in value at a 15 to 20% annual rate. In order to alleviate this present and projected inequity the State Legislature should consider an amendment to Article XIII A of the Constitution which will diminish this inequity between residential and commercial properties.

The creation of a split Assessment Roll would be one solution. The effect of such legislation would be two-fold. It would protect the residential properties from paying the major part of the property tax burden and would provide local government with additional revenue from the business sector which would lessen the burden on State Government to provide funds for local government services. It would further relieve the Legislature from imposing new or increased taxes at the State level which traditionally would fall heaviest on the middle or lower income groups.



SAMUEL DUCA
ASSESSOR

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO
ANNUAL STATISTICAL REPORT

The 1979/80 Assessment Roll for the City and County of San Francisco is constituted as follows:

Total Tangible Secured	\$ 3,741,959,510	
Total Tangible Unsecured	484,318,004	\$ 4,226,377,514
Total Escaped Unsecured	8,308,834	
Total Tangible		4,234,586,348
Penal Assessments	435,226	
Total Locally Assessed Valuation Prior to Exemptions		4,235,021,574
State Assessed Property		<u>303,894,520</u>
Total Local and State Assessed Property Prior to Exemptions		\$ 4,538,916,094

Tax Revenue 1978/79

Ad Valorem Tax Revenue	162,685,390
Percentage of Total Resources	15.5%
Assessor's 1978/79 Budget Expenditures	3,172,152
Administrative Cost	.0195%

Exemptions 1979/80

Homeowners qualifying for \$1,750 Assessed Value Exemption (95,466)	166,944,335
Business Inventory Exemption	89,822,588
Homeowners Exemption and Inventory Exemption are reimburseable to the City by the State of California	
Assessed Value of Constitutional Exemption (Veterans, Welfare, Charitable, etc.)	200,755,380

ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

1979-80 ASSESSMENT ROLL

	ASSESSED VALUE	FULL VALUE	PERCENT OF TOTAL
Single-Family	\$ 1,086,438,663	\$ 4,345,754,652	26%
Multi-Family	\$ 1,215,959,781	\$ 4,863,839,124	29%
Commercial, Industrial and others*	<u>\$ 1,923,886,140</u>	<u>\$ 7,698,102,382</u>	45%
TOTAL	\$ 4,226,286,584	\$16,907,696,158	
Prior to Exemptions, State assessed property not included			

1978-79 ASSESSMENT ROLL

	ASSESSED VALUE	FULL VALUE	PERCENT OF TOTAL
Single-Family	\$ 1,014,234,925	\$ 4,056,939,700	26%
Multi-Family	\$ 1,114,040,475	\$ 4,456,161,900	29%
Commercial, Industrial and others*	<u>\$ 1,747,158,296</u>	<u>\$ 6,988,633,184</u>	45%
TOTAL	\$ 3,875,433, 696	\$ 15,501,734,784	
Prior to Exemptions, State assessed property not included			

* Other means vacant lots, boats, business personal property, penal and escaped assessments, possessory interest.

ASSESSOR'S BUDGET

<u>ACCT. NO.</u>	<u>OBJECT OF EXPENDITURE</u>	<u>1977-78 BUDGET AMOUNT</u>	<u>1978-1979 BUDGET AMOUNT</u>	<u>1979-80 BUDGET AMOUNT</u>
0010	Permanent Salaries	\$2,132,361.00	\$1,954,453.00	\$1,816,355.00
0010	Increased Salaries	<u>90,700.00</u>	<u>96,211.00</u>	<u>181,285.00</u>
	TOTAL PERM. SALARIES	\$2,223,061.00	\$2,050,664.00	\$1,997,640.00
0100	Overtime	2,500.00	-0-	-0-
0200	Temporary Salaries	<u>105,000.00</u>	<u>85,250.00</u>	<u>151,488.00</u>
	TOTAL SALARIES	\$2,330,561.00	\$2,135,914.00	\$2,149,128.00
0601	Fringe Benefits	545,762.00	555,452.00	575,153.00
1001	Other Professional Services	24,000.00	22,000.00	20,900.00
1110	Use of Employees' Cars	35,000.00	28,000.00	26,600.00
1201	Local Fares	200.00	210.00	200.00
1206	Travel Expense	11,350.00	8,800.00	8,360.00
1218	Repair Office Equipment	3,000.00	2,500.00	2,375.00
1232	Telephone	19,500.00	20,000.00	19,000.00
1233	Postage	44,000.00	35,602.00	33,822.00
1235	Subscriptions	2,469.00	2,469.00	2,346.00
1236	Printing	23,000.00	22,650.00	21,993.00
1241	Rental of Office Equipment	12,200.00	10,950.00	10,403.00
1299	Other Contractual Services	6,250.00	600.00	607.00
1301	Material & Office Supplies	5,000.00	4,900.00	4,655.00
1399	Other Materials & Supplies	3,225.00	3,115.00	900.00
3400	Transfer to Controller (EDP)	298,621.00	316,990.00	285,294.00
3500	Reproduction Service	<u>2,700.00</u>	<u>2,000.00</u>	<u>1,502.00</u>
	TOTAL OE ACCOUNTS	\$1,036,277.00	\$1,036,238.00	\$1,014,110.00
	TOTAL SALARIES & OE ACCTS.	<u>\$3,366,838.00</u>	<u>\$3,172,152.00</u>	<u>\$3,163,238.00</u>

<u>Full-Time Funded Staff</u>	<u>1977/78</u>	<u>1978/79</u>	<u>1979/80</u>
1. Number of administrative positions (including Assessor, Assistant Assessor, Administrative Assistant, EDP and Systems Technicians):	12	6	6
2. Number of real property appraisers	44	42	39
3. Number of auditor (Personal Property, including Marine) appraisers:	32	28	27
4. Number of clerical and secretarial positions:	35	24	20
5. Number of draftsmen:	3	3	3
6. Photographers:	<u>2</u>	<u>0</u>	<u>0</u>
7. Total Funded Permanent Staff	128	103	95
8. Temporary Employees:	12	9	12
9. Ceta Title VI employees	<u>6</u>	<u>13</u>	<u>13</u>
TOTAL	146	125	120

<u>Workload</u>	<u>1977/78</u>	<u>1978/79</u>	<u>1979/80</u>
1. Number of parcels on the secured roll:	153,952	154,497	155,685
2. Number of assessments on the unsecured roll:	36,255	33,071	31,749
3. Market Value per Total Staff (per capita)	\$98,620,000	\$117,429,000	\$135,141,914
4. Market Value per realty appraiser	\$282,000,000	\$341,610,000	\$405,425,743
5. Market Value per auditor	\$483,480,000	\$469,714,000	\$600,630,730
6. Market Value per clerk	\$269,811,000	\$395,549,000	\$810,851,486



REAL PROPERTY DIVISION

ANNUAL REPORT
REAL PROPERTY DIVISION
(1979 Assessment Roll)

Workload 1979 Assessment Roll:

	Parcels
1. Request For Review	6,780
2. Assessment Appeal Hearings	2,611
3. Sales And Changes Of Ownership	15,000
4. Applications For Alterations And New Construction.	12,000
5. Possessory Interest	2,500

Our current appraisal staff consists of 12 Real Property Appraisers; 1 Temporary Real Property Appraiser; 18 Senior Real Property Appraisers; 7 Principal Appraisers; 1 Real Estate Analyst; 1 Chief Appraiser.

The clerical staff now consists of 1 permanent senior clerk typist. The balance of the staff is temporary and consists of 1 clerk typist; 3 assessment clerks; 5 CETA employees (assessment clerks).

The 1978 Assessment Roll was not published until August 1, 1978 because of the passage of Proposition 13. At that time our complete staff was involved in interviewing taxpayers in person and on the telephones. The number of interviews was extremely heavy and continued until the end of September. We received a total of 6,780 requests for review which required a full examination of the records in our office; a determination of the requirement of the new law relative to a reappraisal or an exclusion from reappraisals. If a reappraisal was required the estimate of value had to be checked to confirm the reasonableness. Letters had to be typed and mailed to each taxpayer explaining the results of our review. This figure does not include the indeterminate number of interviews in person and by phone, which did not result in a request for review.

October 1, 1978 was the deadline for accepting applications for assessment appeals. The number of applications reviewed was 2463 in Real Property and 148 Possessory Interest.

The appraisal staff devoted 100% of their time servicing the requests for reviews and Assessment Appeals through February 15, 1979. At this point we were able to reassign some of our appraisal staff to the task of producing the 1979 Assessment Roll.

Under Article XIII A we were required to review all properties that had

1. A change of ownership
2. A sale
3. New construction, including alterations.

The procedures we were mandated to follow are:

1. In all changes of ownership we had to review the entire transfer and in most cases the previous transfer to determine whether or not this particular transfer required a reappraisal or would be excluded from reappraisal. If it required reappraisal the property had to be reappraised to market value based on the market data available.
2. Sales: All properties that sold between March 1, 1978 and February 28, 1979, required reappraisal to market value.
3. All property newly constructed during that same time period required an appraisal to market value. Any property that has had alterations which has added area, changed the use, or resulted in an extension of the economic life, is included in the term "New Construction". The inclusion of alterations as new construction means that each application for alterations requires a review and a determination as to whether it would require a physical inspection, and a reappraisal.

Workload 1979 Assessment Roll:

1. Changes of ownership and sales was about 15,000 parcels.
 - A. Approximately 50% are sales and require a reappraisal to market value.

B. The other 50% are changes of ownership without a sale. These require a close analysis to determine whether or not they would be excluded from reappraisal. If they require reappraisal the staff must determine the market value of each property based on the data available from the properties that have actually sold.

2. Applications for alterations or new construction amounted to approximately 12,000. The staff is required to analyze each permit, determine if the property is excluded from reappraisal or if it must be inspected to determine the amount of the value added.

A. If the property is excluded from reappraisal the procedure is to put the permit information on the property record noting the type of alterations made (for future reference, if a reappraisal is ever necessary).

B. Those parcels that require reappraisal, or an inspection for further determination, must be inspected on an appointment basis.

The value added by any alteration must then be determined.

3. At the same time some of our staff reviewed all parcels involved with a Possessory Interest tax. This involved 2,500 parcels. Each lease was reviewed and any necessary corrections were made for the 1979 Assessment Roll.

The staff began this phase of the work year February 15th, as appraisers became available. The work proceeded through June 15th, our last deadline for Data Processing.

In the meantime AB 1488 was being seriously considered in Sacramento. This Bill modified Proposition 13. It excluded some property transfers that under Proposition 13 were subject to reappraisal. The staff immediately began the task of review of all changes of ownership that had occurred since March 1, 1975. Our goal was to correct as many assessments as possible prior to the delivery of the Roll August 1, 1979.

There were approximately 31,000 transfers that had to be reviewed. Approximately 40% of these were completed prior to our July 19th deadline. The balance is being corrected subsequent to the publication of the 1980 Assessment Roll. AB 1488 allows the Assessor's Office until June 30, 1980 to complete these changes.

PERSONAL PROPERTY DIVISION

ANNUAL REPORT
PERSONAL PROPERTY DIVISION
1978-79 FISCAL YEAR

This division processed and enrolled 42,868 assessments on the 1979-80 Secured and Unsecured Assessment Rolls with the following market values:

Fixtures (Improvements)	\$ 629,430,621
Inventories	718,639,667
Other Personal Property	<u>721,004,908</u>
	\$ 2,069,075,196

(The above does not include the Supplemental Roll Values)

There were 791 appeals filed on items assessed by this division on the 1978-79 assessment roll. These resulted in:

Reductions	136
Denials	602
Withdrawal	20
Penalty only Waivers	32
Carry over	<u>1</u>
Total	<u>791</u>

In addition to our normal work load to produce the assessment roll and to maintain our audit and appraisal programs, the following projects were undertaken in the fiscal year 1978-79:

- 1) The original completed 1978-79 assessment rolls were re-valued to comply with the statutory requirements of Proposition 13. Approximately 300 man days were required to complete this project in August, 1978.



- 2) A city wide field book updating program was conducted in order to update the field book file of business establishments, locations and direct billing accounts.

Our present permanent valuation staff consist of 11 personal property auditors (including one (1) on special assignment with the Real Property division), 1 marine appraiser, 8 senior personal property auditors, 1 senior marine appraiser, 4 principal property auditors, 1 assistant chief property auditor and 1 division chief. The present vacancies in our valuation positions are:

<u>Position</u>	<u>Via</u>
3 Auditors	(2 Transfers
1 Senior Auditor	(1 Retirement
1 Principal Auditor	Retirement

It is imperative that the above positions be filled as soon as possible in order for this division to meet the mandatory requirements of Revenue and Taxation Code Sec. 469. Also, it is equally important that we maintain our regular audit and appraisal programs which have proven to be additional income producing for the General Fund.

The production and deployment of the auditing-valuation personnel is presented in the following pages.

PERSONAL PROPERTY DIVISION

COMPARATIVE YEARLY PRODUCTION REPORT

	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>
<u>Total Assesseees</u>	2,673	2,656	2,644	3,606	4,471
<u>Total No. of Audits & Appraisals Completed</u>	3,550	3,763	4,931	5,814	5,821
"Man-Days" Applicable Thereto	2,214	2,250	1,970	2,194	1,740
Average Audits per "Man-Day"	1.60	1.64	2.50	2.6	3.3
<u>Mandatory Assesseees</u>	560	616	552	645	433
<u>Mandatory Audits & Appraisals Completed</u>	1,360	1,649	2,775	2,874	1,687
"Man-Days" Applicable Thereto	1,187	1,698	1,325	1,524	1,211
Average Audits per "Man-Day"	1.14	.97	2.09	1.1	1.4
<u>Other Assesseees</u>	2,113	2,040	2,092	2,961	4,038
<u>Other Audits & Appraisals Completed</u>	2,190	2,114	2,156	2,940	4,134
"Man-Days" Applicable Thereto	1,027	552	645	670	529
Average Audits per "Man-Day"	2.13	3.83	3.34	4.3	7.8
 <u>Penal Assessments:</u>	 <u>1975-76</u>	 <u>1976-77</u>	 <u>1977-78</u>	 <u>1978-79</u>	
Direct Bill Assessments	1,206	1,319	1,516	1,235	
Assessments Computed on Prior Values	1,808	2,139	2,695	2,651	
New Business Penals	<u>1,839</u>	<u>2,093</u>	<u>2,195</u>	<u>3,457</u>	
Total	4,853	5,551	6,406	7,343	



PERSONAL PROPERTY DIVISION
COMPARATIVE YEARLY PRODUCTION REPORT
DEPLOYMENT OF AUDITORS BY "MAN-DAYS"

	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>
<u>Field Audits & Appraisals</u>	2,214	2,250	1,970	2,194	1,740
<u>Other Work Covered by</u> <u>Scope of Position:</u>					
Assessing Statements	932	623	653	929	1,143
Up-Date Field Books	565	139	150	194	458
Auditor & Senior Review	595	447	428	418	563
Petroleum Industry	120	114	103	106	89
Apartments & Rentals	42	40	16	14	13
Leased Equipment	449	276	254	242)	
Consigned Merchandise	20	1	7	10)	181
Warehouse & Probate	31	140	142	152)	
Assessment Standards	121	205	-	-	-
Statistics	200	210	186	64	-
<u>Work Equivalent to Scope</u> <u>of Position but out</u> <u>of Classification</u>	107	72	147	102	103
<u>Instruction and</u> <u>Training Program</u>	<u>409</u>	<u>539</u>	<u>472</u>	<u>366</u>	<u>77</u>
<u>Total Auditor</u> <u>Performance Time</u>	5,805	5,056	4,528	4,791	4,367
<u>Other "Man-Days" not</u> <u>Covered Above:</u>					
Supervision	968	1,001	1,039	1,057	988
Vacation	291	395	325	327	333
Holidays	392	302	272	294	292
Sick Pay	280	293	292	259	273
Administrative Leave	<u>138</u>	<u>37</u>	<u>207</u>	<u>71</u>	<u>43</u>
Total "Man-Days"	7,874	7,084	6,663	6,799	6,296



PERSONAL PROPERTY DIVISION

AUDIT PROGRAM RECOVERIES

FISCAL YEAR 1978-1979

	<u>NUMBER OF ASSESSEES</u>	<u>AUDIT UNITS</u>	<u>FULL VALUE</u>	<u>TAX DOLLARS</u>
ASSESSOR'S STAFF:				
OUT-OF-STATE AUDITS	75	305	\$18,012,969	\$ 468,979
SOUTHERN CALIFORNIA AUDITS	<u>23</u>	<u>75</u>	<u>618,232</u>	<u>10,923</u>
SUB-TOTAL	98	380	\$18,631,201	\$ 479,902
LOCAL AUDITS	579	1,600	18,497,589	504,185
PENAL INVESTIGATIONS AND DIRECT BILL REVALUATION	3,537	3,537		
CLOSE-OUTS & OFFICE INVESTIGATIONS	<u>257</u>	<u>304</u>	<u>5,909,787</u>	<u>100,985</u>
SUB-TOTAL	4,471	5,821	\$43,038,577	\$ 1,085,072
CONTRACT AUDITS	<u>108</u>	<u>451</u>	<u>7,673,836</u>	<u>241,138</u>
TOTAL	4,579	6,272	\$50,712,413	\$ 1,326,210

COMPARATIVE TAX RECOVERIES FROM LOCAL & OUT-OF-COUNTY AUDIT PROGRAMS

<u>Fiscal Year</u>	<u>Tax Dollar Recovery</u>
1969-1970	\$ 855,152.
1970-1971	892,326.
1971-1972	1,264,398.
1972-1973	1,295,767.
1973-1974	790,319.
1974-1975	1,137,074.
1975-1976	1,493,235.
1976-1977	1,259,042.
1977-1978	1,080,282.
1978-1979	1,326,210.

PERSONAL PROPERTY DIVISION

MARINE SECTION

PRODUCTION REPORT 1979-1980

1. 1978 Field Book Update 7/1/78 to 3/1/79	(Vessels)	5,869
Documented Vessels Out of County		<u>3,192</u>
1979 Direct Bills	987	<u>2,677</u>
Quick Bills	6	
1% Bills	149	
Normal Bills	<u>1,114</u>	
	2,256	

Vessel Records Processed	
New and Changed, Coast Guard, DMV	3,692
Owner and County Reports Processed	<u>4,650</u>
	8,342

EDP Boat Record Change Slips	
1979 Update 7/78 - 12/78	2,517
Accumulated 1/79 - 7/79	<u>1,694</u>

Boats Added	627
Boats Deleted (Sect. 228); Others Deleted	<u>-762</u>
Boats Acquired After Lien Date; In Process	<u>-286</u>
	2,256

2. (A) Appraise Equipment of Service Stations	
(B) Update Business Property Situs	
(C) Assess Personal Property Oil Companies	
and Service Stations	
1979 Statements Issued	714
Statements Filed	<u>642</u>

<u>Work Days</u>	692
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TECHNICAL SERVICES

TECHNICAL SERVICES

A total of 3680 Man Days/Yr. for Period of 7/1/78 to 6/30/79

OPERATIONS FUNCTIONS

% OF MAN DAYS/YRS.

E.D.P.	4%
Public Information	10%
Supervising	5%
Homeowners	15%
Personal Property Field Books	5%
Personal Property Statements	15%
Real Estate Values	6%
Secured Roll Preparation	8%
Unsecured Roll Preparation	4%
Real Estate Ownership File	14%
Mail Address File	4%
Drafting	10%

MAN-DAYS

VACATION	232
SICK PAY	138
SICK LEAVE	6
COMPENSATORY TIME	15

SECURED ROLL

1978/79 154,497 Parcel Count 1979/80 155,685 parcels

1475 New Lots

287 Deleted Lots

New Subdivision Maps Processed: 27

Parcels Maps - Nos. Extended and Verified: 125

Segregation (Parcel Slips for Taxation) 7

Section 2821, Revenue & Taxation Code

TO E.D.P. (Ownership)

New Lots	1,475
Deleted Lots	287
Changed Lots (Daily)	18,587
Total Lot Changes	
(New & Deletes)	20,349

FROM RECORDER

Total Transfer Tax	11,039
Total Papers Pick Up	40,563
from Recorder	

1979
UNSECURED ROLL

VALUATION
VIA DATA PROCESSING

DIRECT BILLS - MARCH 1 - FULL VALUE

<u>STMT COUNT</u>	<u>LAND</u>	<u>STRUCT IMPTS</u>	<u>FIXED IMPTS</u>	<u>P.P. INVENTORY</u>	<u>P.P. OTHER</u>
10,030	-	17,489,195	2,829,117	5,847,678	23,402,496

AUGUST 1ST ROLL INCLUDING DIRECT PENALS AND CLOSEOUTS - FULL VALUE

21,719	51,248,868	110,377,541	544,393,096	623,829,594	560,397,836
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TOTALS - FULL VALUE

31,749	51,248,868	127,866,736	547,222,213	629,677,272	583,800,332
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P.P. Impts - 675,088,949

P.P. - 1,213,477,604

SECURED VALUATIONS

VIA DATA PROCESSING

NUMBER OF CHANGES IN

FULL VALUE IN REAL ESTATE

21,677

TOTAL INCREASE IN FULL VALUE

REAL ESTATE IN THE 1979/80 ASSESSMENT ROLL

\$1,006,491,201

CORRECTIONS TO ASSESSMENT

ROLLS

DECREASE

INCREASE

REAL ESTATE CHANGES

997

96

PERSONAL PROPERTY

923

2

DENIED

EXTENDED

HOMEOWNERS EXEMPTION

67

750

VETERANS EXEMPTION

2

9

MISCELLANEOUS EXEMPTIONS

39

106



EXEMPTION AND PUBLIC INFORMATION SECTION

Section processes claims for statutory exemptions (Church, Welfare, Homeowners, Veterans) and supplies assessment information to public.

Full-time staff: 5 employees Total Work days 1,300

Work-day Allocation:

Processing Exemptions Claims	47%
Telephone Switchboard	9%
Maintenance of Public Records	1%
Public Information and Counter Service	<u>43%</u>
	100%

Vacation	60 days
Sick Pay	17 days
Sick Leave	<u>0 days</u>
	77 days

Work Days Available 1,223

1. Conversion to Micro-fiche has helped alleviate the reduction in personnel problem.
2. Assessment Services is now under the direct supervision of the Technical Services Division and personnel are shifted as required.

AS OF SEPTEMBER SUPPLEMENTAL 1979-80

TYPE, NUMBER, AND ASSESSED VALUES OF ALL PRIVATELY-OWNED PROPERTIES
EXEMPT FROM TAXATION AND SIMILAR DATA FOR REIMBURSABLE EXEMPTIONS

LINE NO.	TYPE	SECURED		UNSECURED		TOTAL	
		NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY
	WELFARE PROPERTIES (Const., Art. XIII, Sec. 4b)						
1	Private and Parochial schools of less than collegiate grade.	224	27,898,355	21	297,032	245	28,195,387
2	Hospitals	61	51,050,289	13	16,723,260	74	67,773,549
3	Charitable and religious properties.	405	49,618,408	302	3,687,375	707	53,305,783
	ALL OTHER PROPERTIES (Const., Art. XIII)						
4	Homes of totally disabled and blind veterans (Sec. 4a) Not over \$10,000	74	565,321	-	-	74	565,321
	Over \$10,000	22	281,117	-	-	22	281,117
5	Other veterans' properties (Sec. 3, o, p, q, r)	28	26,363	50	31,591	78	57,954
	Total veterans' properties (line 4 plus line 5)	124	872,801	50	31,591	174	904,392
7	Churches (Sec. 3f & 4d)	562	30,734,173	22	109,216	584	30,843,389
8	Privately owned colleges (Sec. 3e)	47	18,693,229	17	1,059,651	64	19,752,880
9	Low valued real property (Sec. 7)	-	-	-	-	-	-
10	Totals lines 1-5 & 7-9	1,423	178,867,255	425	21,908,125	1,848	200,775,380
	REIMBURSABLE EXEMPTIONS						
11	Homesteaders' (Sec. 219, R & T C)	95,446	166,911,785	20	32,550	95,466	166,944,335
12	Business inventories (Sec. 219)	672	11,431,924	12,229	78,390,664	12,901	89,822,588
	Excluded above						
13	Cemetery	2	80,579	-	-	2	80,579
14	Other (Specify)	20	1,377,956	-	-	20	1,377,956
15							



VALUATION STATISTICS
REAL ESTATE BY CLASS

CLASS	DESCRIPTION	PARCEL COUNT	LAND AV	IMPS AV	REAL ESTATE ASSESSED VALUE
A	APARTMENTS	13,196	208,224,217	476,806,830	685,031,047
B	BANKS	131	9,537,105	16,320,113	25,857,418
C	COMMERCIAL STORES	3,020	93,127,167	94,732,123	187,859,460
C-1	SHOPPING CENTER	4	1,853,907	4,524,124	6,378,151
D	DWELLINGS	94,610	439,043,296	647,392,367	1,086,438,663
E	SCHOOLS	218	8,970,359	21,276,355	36,246,714
F	FLATS & DUPLEX	21,948	150,737,877	253,789,609	394,527,286
F-2	FLAT & STORE	2,700	24,019,887	32,013,684	56,633,531
G	GARAGES (COMMERCIAL)	364	14,122,713	12,196,123	26,428,966
H-1	HOTELS - 1ST CLASS	34	18,646,918	80,896,155	99,543,443
H-2	HOTELS - OTHER	683	20,387,127	27,334,239	47,721,366
I	INDUSTRIAL	2,902	55,684,020	70,621,744	126,305,764
M	MOTELS	91	6,530,343	10,778,833	17,309,176
N-1	HOSPITALS	37	6,469,829	48,335,431	54,805,260
N-2	CONVALESCENT HOMES, NURSING HOMES	65	3,104,299	10,908,770	14,013,069
O	OFFICE BUILDINGS	1,021	129,859,848	446,908,468	576,768,136
P	PUBLIC BUILDINGS (GOVERNMENT)	544	282,869	20,993	303,852
S	GAS STATIONS	311	7,476,935	2,279,895	9,756,830
T	THEATRES	55	2,773,564	1,525,274	4,268,838
U	CLUBS, LODGES, FRATERNAL ORGANIZATIONS	131	6,667,792	8,437,081	15,104,873
V	VACANT	8,242	34,215,216	3,734,435	37,949,651
W	CHURCHES, CONVENTS, RECTORIES	524	12,253,708	35,091,108	47,344,816
X	MISCELLANEOUS	1,111	19,444,871	8,966,720	28,413,161
Y	PORT COMMISSION PROPERTY	52	21,902,125	57,865,792	79,767,917
Z	CONDOMINIUM	3,689	77,500	21,250	98,750
	INCOMPLETE STATISTICS	2			
TOTAL		155,685	1,295,493,292	2,369,382,846	3,666,876,138

PROGRAM A1A41

DATE 07/30/79

City and County of San Francisco

ASSESSOR'S OFFICE



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ANNUAL REPORT

Fiscal Year 1979-80

SAMUEL DUCA, M.A.I.
ASSESSOR



Honorable Dianne Feinstein, Mayor
City and County of San Francisco
Room 200, City Hall
San Francisco, California 94102

Dear Mayor Feinstein:

We are pleased to furnish you the Annual Report of
the Assessor's Office, City and County of San Francisco
for the fiscal year 1979-80.

The Report includes a review of the activities of
this office with accompanying statistical information.

Respectfully submitted,


SAMUEL DUCA
Assessor

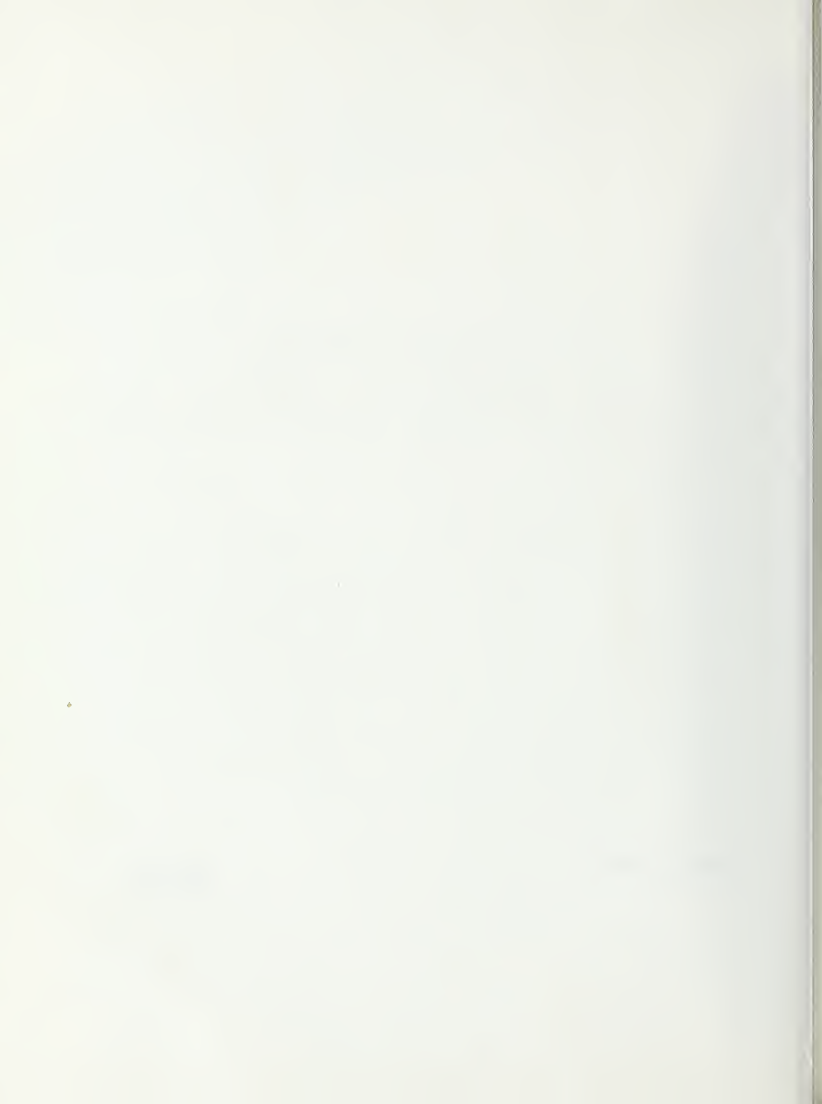
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A N N U A L R E P O R T
A S S E S S O R ' S O F F I C E
C I T Y A N D C O U N T Y O F S A N F R A N C I S C O

November 17, 1980

SAM DUCA
ASSESSOR



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SAMUEL DUCA, M.A.I.
ASSESSOR

ANNUAL REPORT

1979-80

The second full year under Proposition 13 (Article XIII A of the State Constitution) was only slightly less difficult than the first year. After two years of budget reductions, the Assessor's Office Budget for 1979-80 was again reduced to 92% of the 1978-79 budget, excluding the mandatory increase in salaries and fringe benefits. The number of CETA employees was also reduced to seven in 1979-80, compared with fourteen in the prior year.

Assembly Bill 1488, passed on July 10, 1979 implemented many of the provisions of Proposition 13 and required a review of more than 40,000 appraisals, and a reappraisal of some of these. Despite the staff reductions and the complexities of Proposition 13, productivity was increased in the Assessor's Office through improved procedures, better distribution of work, and staff reorganization. The reorganization of the Assessor's Office, which was started soon after I assumed the office of Assessor, has been almost completed except for several reclassification and examination matters pending in the Civil Service Commission.

As indicated by the detailed Division statistics in this Annual Report, most of the activities in this department have increased, and most of the budget objectives have been realized. In three areas the improvements in procedures or productivity have not off-set the staff reductions. The number of personal property audits has declined and consequently the revenue from this function has also declined. Of the 26,000 applications for building permits filed during the fiscal year 1979-80, the appraisal staff was not able to review several thousand, primarily in the area of electrical and plumbing renovations. Again potential revenue was not realized. With the decrease in



the number of CETA employees, there were difficulties in maintaining adequate production in the important clerical, filing, and public information sections. If the CETA Program is eliminated in 1981 some increases in personnel may have to be requested in the next budget year.

The Assessor's Office has not received any funds for the past three years to replace equipment. The typewriters, desk calculators, automobiles and other equipment required for the functioning of this office are becoming increasingly costly to repair and maintain; and an equipment replacement plan will be needed in the near future.

The 1980 Assessment Roll totaled in excess of 18 billion dollars. This is an increase of 8% over the 1979 Assessment Roll, due to the continuing high level of new construction in our downtown commercial area and the reappraisal of 21,350 properties which were sold or transferred during the year. This increase has occurred despite the change in State Law which raised the Personal Property Inventory Exemption from 50% to 100%, thus eliminating 91 million dollars in value from the Assessment Roll. The State of California will reimburse the City and County for this revenue loss, although the Controller will now credit the revenue as a State subvention rather than as property tax revenue.

The property tax shift from business and commercial properties to residential properties is continuing in San Francisco, and to a greater degree in other parts of California. This is caused by the fact that many residential properties are sold or transferred each year and must be reappraised to current market value. Commercial properties are rarely sold or transferred and therefore most of them retain the lower 1975 base year assessments.


SAMUEL DUCA
ASSESSOR



ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO
ANNUAL STATISTICAL REPORT

The 1980-81 Assessment Roll for the City and County of San Francisco is constituted as follows:

Total Tangible Secured	\$ 4,105,642,273	
Total Tangible Unsecured * (-\$90,894,622)	379,709,709	\$ 4,485,351,982
Total Escaped Unsecured	10,459,928	
Total Tangible		4,495,811,910
Penal Assessments	349,765	
Total Locally Assessed Valuation Prior to Exemptions		4,496,161,675
State Assessed Property		<u>306,123,180</u>
Total Local and State Assessed Property Prior to Exemptions		\$ 4,802,284,855

Exemptions 1980-81

Homeowners qualifying for \$1,750 Assessed Value Exemption (96,068)	167,997,369
Business Inventory Exemption * (-\$90,894,622)	0
Homeowners Exemption and Inventory Exemption are reimburseable to the City by the State of California	
Assessed Value of Constitutional Exemptions (Veterans, Welfare, Charitable, etc.)	214,638,832

Tax Revenue 1980-81

Ad Valorem Tax Revenue	218,437,401
Percentage of Total Resources	20.6%
Assessor's 1979-80 Budget Expenditures	3,244,888
Administrative Cost	.0149%

*Because of a change in State Law the Business Inventory Exemption is now 100%, rather than 50%, and is reimbursable by State subvention. The Controller now lists this as a State Grant rather than as Ad Valorem Tax Revenue.



ASSESSOR'S OFFICE
CITY AND COUNTY OF SAN FRANCISCO

1979-80 ASSESSMENT ROLL

	ASSESSED VALUE	FULL VALUE	PERCENT OF TOTAL
Single-Family	\$ 1,166,206,580	\$ 4,664,826,320	27.6
Multi-Family	\$ 1,136,191,864	\$ 4,544,767,456	26.9
Commercial, Industrial and Other*	<u>\$ 1,923,886,140</u>	<u>\$ 7,695,544,560</u>	45.5
TOTAL	\$ 4,226,284,584	\$16,905,138,336	
Prior to Exemptions, State assessed property not included			

1980-81 ASSESSMENT ROLL

	ASSESSED VALUE	FULL VALUE	PERCENT OF TOTAL
Single-Family	\$ 1,315,028,184	\$ 5,260,112,736	29.2
Multi-Family	\$ 1,181,447,831	\$ 4,725,791,324	26.3
Commercial, Industrial and Other*	<u>\$ 1,999,685,660</u>	<u>\$ 7,998,742,640</u>	44.5
TOTAL	\$ 4,496,161,675	\$17,984,646,700	
Prior to Exemptions, State assessed property not included			

* Other includes business personal property, possessory interest, boats, penal and escaped assessments.

ASSESSOR'S BUDGET

ACCT. NO.	OBJECT OF EXPENDITURE	1978-1979 BUDGET AMOUNT	1979-1980 BUDGET AMOUNT	1980-1981 BUDGET AMOUNT
0010	Permanent Salaries	\$ 1,954,453	\$ 1,816,355	\$ 2,053,423
0010	Annual Salary Increases	<u>96,211</u>	<u>181,285</u>	<u>226,720</u>
	TOTAL PERM. SALARIES	\$ 2,050,664	\$ 1,997,640	\$ 2,280,143
0200	Temporary Salaries	<u>85,250</u>	<u>151,488</u>	<u>63,892</u>
	TOTAL SALARIES	\$ 2,135,914	\$ 2,149,128	\$ 2,344,035
0601	Fringe Benefits	<u>555,452</u>	<u>631,803</u>	<u>570,721</u>
	TOTAL PERSONNEL COSTS	\$ 2,691,366	\$ 2,780,931	\$ 2,914,721
1001	Other Professional Services	22,000	20,900	22,900
1110	Use of Employees' Cars	28,000	51,600	26,600
1201	Local Fares	210	200	200
1206	Travel Expense	8,800	8,360	10,360
1218	Repair Office Equipment	2,500	2,375	2,875
1232	Telephone	20,000	19,000	19,000
1233	Postage	35,602	33,822	23,581
1235	Subscription	2,469	2,346	2,500
1236	Printing	22,650	21,993	26,392
1241	Rental of Office Equipment	10,950	10,403	10,403
1299	Other Contractual Services	600	607	615
1301	Material & Office Supplies	4,900	4,655	4,655
1399	Other Materials & Supplies	3,115	900	2,054
3400	Transfer to Controller (EDP)	316,990	285,294	303,702
3500	Reproduction Service	<u>2,000</u>	<u>1,502</u>	<u>1,502</u>
	TOTAL OE ACCOUNTS	\$ 430,786 ^{430,786 (pf)}	\$ 463,957	\$ 457,339
	TOTAL PERSONNEL & OE ACCTS.	<u>\$ 3,172,152</u>	<u>\$ 3,244,888</u>	<u>\$ 3,372,060</u>

ASSESSOR'S OFFICE PERSONNEL STATISTICS

	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>
1. Administrative	5	4	3	3
2. Appraisers	47	42	39	39
3. Auditors	34	28	28	28
4. Clerical	35	24	20	30*
5. Technical	<u>7</u>	<u>5</u>	<u>5</u>	<u>5</u>
6. Total Permanent	128	103	95	105*
7. Temporary	<u>12</u>	<u>10</u>	<u>14</u>	<u>4*</u>
8. Total Budget Positions	140	113	109	109
9. CETA	<u>8</u>	<u>14</u>	<u>7</u>	<u>5</u>
10. Total Positions	148	127	116	114

* These changes represent the transfer of ten 4202 Assessment Clerk positions from Temporary to Permanent Salaries, with no increase in the number of employees.

<u>Workload</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>
1. Number of parcels on the secured roll:	153,952	154,497	155,685	156,567
2. Number of assessments on the unsecured roll:	36,255	36,045	37,409	35,318*
3. Market Value per Total Staff (per capita)	\$98,620,000	\$117,429,000	\$135,141,914	\$164,996,758
4. Market Value per Appraiser:	\$282,000,000	\$341,610,000	\$405,425,743	\$461,144,787
5. Market Value per Auditor:	\$463,480,000	\$469,714,000	\$600,630,730	\$642,308,811
6. Market Value per Clerk:	\$269,811,000	\$395,549,000	\$476,971,463	\$528,960,197

*The 5.6% reduction is due to the elimination of business inventory accounts.

DISTRIBUTION OF RESIDENTIAL PROPERTY ^(a) AS A PERCENT
OF THE LOCALLY-ASSESSED SECURED ROLL
1975-76 to 1980-81

<u>COUNTY</u>	[PRE-PROP. 13]			[POST-PROP. 13]		
	<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>
San Francisco	59.9	59.1	61.7	63.4	62.8 ^(b)	63.7

NOTE:

- (a) Includes apartments, duplexes, flats, single family dwellings, condominiums.
(b) Reflects SE 17 rollback in 1979-80 from initial Prop. 13 roll in 78-79.

INCREASE IN MARKET VALUES
RESIDENTIAL vs. COMMERCIAL/INDUSTRIAL
1978-79 TO 1980-81
(\$ in millions)

<u>COUNTY</u>	<u>RESIDENTIAL</u>			<u>NON-RESIDENTIAL</u>		
	<u>78-79</u> <u>Value</u>	<u>80-81</u> <u>Value</u>	<u>% Increase</u>	<u>78-79</u> <u>Value</u>	<u>80-81</u> <u>Value</u>	<u>% Increase</u>
San Francisco	8,500	10,228	20.3	5,141	5,848	13.8

CHARACTERISTICS OF THE
INCREASES IN ASSESSED VALUE * *

	<u>1978-79 to 1979-80</u>	<u>Percent of Total</u>
New construction and alterations	\$ 82,046,978	32.6
Changes in ownership re-appraisals	101,309,451	40.3
Two percent inflation factor	<u>68,266,371</u>	27.1
TOTAL	\$251,622,800	

	<u>1979-80 to 1980-81</u>	<u>Percent of Total</u>
New construction and alterations	\$ 66,927,524	18.9
Changes in ownership re-appraisals	214,816,890	60.5
Two percent inflation factor	<u>73,266,810</u>	20.6
TOTAL	\$355,011,224	

** Locally assessed real property only. Business personal property remained constant. State-assessed utility property is not included.

REAL PROPERTY DIVISION

ANNUAL REPORT
REAL PROPERTY DIVISION
(1980-1981 Assessment Roll)

The Real Property Division enrolled 156,567 parcels of Real Property on the Secured Roll for the 1980-81 Assessment Year, with a value of:

	<u>Assessed Value</u>	<u>Full Value</u>
Land	\$ 1,399,516,276	\$ 5,598,065,104
Improvements	<u>2,646,443,503</u>	<u>10,585,774,012</u>
TOTAL	\$ 4,045,959,779	\$16,183,839,116

This is an increase in value over the 1979-80 Assessment Roll of:

	<u>Assessed Value</u>	<u>Full Value</u>
Land	\$ 104,022,984	\$ 416,091,936
Improvements	<u>256,508,556</u>	<u>1,026,034,224</u>
TOTAL	\$ 360,531,540	\$ 1,442,126,160

The Real Property Division unsecured roll for 1980-81 consisted of 165 parcels. The Full Value of these parcels is:

\$28,719,540 Full Value

The Possessory Interest roll for 1980-81 consists of 2,017 parcels with a value of:

<u>Assessed Value</u>	<u>Full Value</u>
\$ 35,640,752	\$ 142,563,008

Annual Report

Our appraisal staff consisted of 9.5 Real Property Appraisers; 1 temporary Real Property Appraiser; 18.5 Senior Real Property Appraisers; 5.5 Principal Appraisers; 1 Real Estate Analyst; 1 Chief Appraiser.

Assembly Bill 1488 was passed July 10, 1979. This necessitated an extension for the production of the Assessment Roll. The 1978-80 Assessment Roll was published August 1, 1979. A.B. 1488 modified many of the requirements of Proposition 13. Our staff was required to review all 42,000+ parcels which had been reappraised due to Proposition 13. A determination had to be made as to whether each particular change of ownership should have been reappraised or excluded from reappraisal.

The assessment notices were mailed out the last week of July 1979. As a result of the reappraisals made we received 2,207 requests for review as well as several thousand other inquiries regarding the full value as established by this office.

The Assessment Appeals Board received 348 applications for reduction in Full value. Of those filed 70% were denied or withdrawn.

Filed	348
Heard	165
Reduced	104
Denied	61
Withdrawn	110
No Shows	73

Total Full Value of applications filed	\$402,716,940
Amount of reduction in Full Value	\$ 15,111,262

Annual Report

Under Assembly Bill 1488 we were required to review all properties that had

1. A change of ownership
2. A sale
3. New construction, including alterations.

The procedures we were mandated to follow were:

1. In all changes of ownership we had to review the entire transfer, and in most cases the previous transfer, to determine whether or not this particular transfer required a reappraisal or would be excluded from reappraisal. If it required reappraisal the property had to be reappraised to market value based on the market data available.
2. Sales: All properties that sold between March 1, 1979 and February 28th 1980 required reappraisal to market value.
3. All property newly constructed during that same time period required an appraisal to market value. Any property that has had alterations which added area, changed the use, or resulted in an extension of the economic life, is included in the term "New Construction." The inclusion of alterations as new construction means that each application for alteration require a review and a determination as to whether it would require a physical inspection, and a reappraisal.

Annual Report

Workload 1980 Assessment Roll :

1. Changes of ownership and sales involved about 21,350 parcels.
 - A. Approximately 50% are sales and require a reappraisal to market value.
 - B. The other 50% are changes of ownership without a sale. These require a close analysis to determine whether or not they would be excluded from reappraisal. If they require reappraisal the staff must determine the market value of each property based on the data available from the properties that have actually sold.
2. Applications for alterations or new construction amounted to approximately 13,000. The staff is required to analyze each permit, determine if the property is excluded from reappraisal or if it must be inspected to determine the amount of the value added.
 - A. If the property is excluded from reappraisal the procedure is to put the permit information on the property record noting the type of alterations made (for future reference, if a reappraisal is ever necessary).
 - B. Those parcels that require reappraisal, or an inspection for further determination, must be inspected on an appointment basis. The value added by any alteration must then be determined.
3. At the same time our staff reviewed all parcels involved with a Possessory Interest. This involved 2,017 parcels. Each lease was reviewed and any necessary corrections were made for the 1979-80 Assessment Roll.

Annual Report

Our final analysis indicates our reduced staff did an outstanding job on a highly professional level.

1. The estimate in our 1979-80 Budget for mandated appraisals was 19,500. The staff actually appraised 21,350 parcels.
2. Total applications for permits received by the Department of Public Works was approximately 26,000. Our staff was able to service approximately 13,000 of these covering new construction, alterations, and demolitions.
3. We estimated 4,500 requests for review. However, the staff was able to satisfy approximately 2,500/3,000 property owners in discussion by phone and in person. As a result we had 2,207 requests requiring a full review. This serves to confirm our opinion that if given time initially to complete a full appraisal on all mandated appraisals, it will be much easier to defend our estimate of value. The property owners will be satisfied and we will have fewer requests for review and fewer applications for reduction in value, through the Assessment Appeals Board. This in turn will give the appraisal staff more time for the mandated appraisals, new construction, alterations and other permits. The end result will be a more thorough job and more revenue for the City and County.

PERSONAL PROPERTY DIVISION

ANNUAL REPORT
PERSONAL PROPERTY DIVISION
1979-80 FISCAL YEAR

This division processed and enrolled 43,305 assessments on the 1980-81 Secured and Unsecured Assessment Rolls with the following market values:

Fixtures (Improvements)	\$ 735,241,023
Other Personal Property	916,019,412
Vessels	<u>40,844,425</u>
	\$ 1,692,104,860

The above does not include business inventories with market values in excess of 700 million dollars which were 100% exempt in 1980.

Prior to this they were 50% exempt.

Our 1979-80 production fell short of our work program projection in some areas and exceeded the projection in other areas.

	<u>Projection</u>	<u>Actual</u>	<u>Diff.</u>
Field book updating and canvas	55,000	53,767	- 1233
Business assessments	45,000	43,305	- 1695
Audits and appraisals	4,500	4,525	+ 25
Assessment appeals	252	253	+ 1

The 253 appeals filed with the assessment Appeals Board on items assessed by the Personal Property Division resulted in:

Reductions	51
Denials	108
Withdrawals	66
Penalty only waivers	<u>28</u>
Total	253

At present our permanent valuation staff consist of 10 personal property auditors (including one (1) on special assignment with the Real Property division), 1 marine appraiser, 8 senior personal property auditors, 1 senior marine appraiser, 4 principal property auditors, 1 assistant chief property auditor and 1 division chief.

The production and deployment of the auditing-valuation personnel is presented in the following pages.

PERSONAL PROPERTY DIVISION
COMPARATIVE YEARLY PRODUCTION REPORT
DEPLOYMENT OF AUDITORS BY "MAN-DAYS"

	<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>
<u>Field Audits & Appraisals</u>	2,250	1,970	2,194	1,740	1,960
<u>Other Work Covered by</u> <u>Scope of Position:</u>					
Assessing Statements	623	653	929	1,143	856
Up-Date Field Books	139	150	194	458	434
Auditor & Senior Review	447	428	418	563	444
Petroleum Industry	114	103	106	89	31
Apartments & Rentals	40	16	14	13	
Leased Equipment	276	254	242		
Consigned Merchandise	1	7	10	181	179
Warehouse & Probate	140	142	152		
Assessment Standards	205	-	-	-	
Statistics	210	186	64	-	
<u>Work Equivalent to Scope</u> <u>of Position but out</u> <u>of Classification</u>	72	147	102	103	47
<u>Instruction and</u> <u>Training Program</u>	<u>539</u>	<u>472</u>	<u>366</u>	<u>77</u>	<u>90</u>
<u>Total Auditor</u> <u>Performance Time</u>	5,056	4,528	4,791	4,367	4,041
<u>Other "Man-Days" not</u> <u>Covered Above:</u>					
Supervision	1,001	1,039	1,057	988	933
Vacation	395	325	327	333	331
Sick Pay	293	292	259	273	329
Administrative Leave	<u>37</u>	<u>207</u>	<u>71</u>	<u>43</u>	<u>154</u>
Total "Man-Days":	6,782	6,391	6,505	6,004	5,788

PERSONAL PROPERTY DIVISION

COMPARATIVE YEARLY PRODUCTION REPORT

	<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>
<u>Total Assesseees</u>	2,656	2,644	3,606	4,471	4,413
<u>Total No. of Audits & Appraisals Completed</u>	3,763	4,931	5,814	5,821	6,098
"Man-Days" Applicable Thereto	2,250	1,970	2,194	1,740	1,960
Average Audits per "Man-Day"	1.64	2.5	2.6	3.3	3.1
<u>Mandatory Assesseees</u>	616	552	645	433	480
<u>Mandatory Audits & Appraisals Completed</u>	1,649	2,775	2,874	1,687	1,937
"Man-Days" Applicable Thereto	1,698	1,325	1,524	1,211	1,462
Average Audits per "Man-Day"	.97	2.1	1.1	1.4	1.3
<u>Other Assesseees</u>	2,040	2,092	2,961	4,038	3,933
<u>Other Audits & Appraisals Completed</u>	2,114	2,156	2,940	4,134	4,161
"Man-Days" Applicable Thereto	552	645	670	529	498
Average Audits per "Man-Day"	3.83	3.34	4.3	7.8	8.4
<u>Penal Assessments:</u>	<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>
Direct Bill Assessments	1,206	1,319	1,516	1,235	829
Assessments Computed on Prior Values	1,808	2,139	2,695	2,651	1,917
New Business Penals	<u>1,839</u>	<u>2,093</u>	<u>2,195</u>	<u>3,457</u>	<u>2,783</u>
Total	4,853	5,551	6,406	7,343	5,529

PERSONAL PROPERTY DIVISION

AUDIT PROGRAM RECOVERIES

FISCAL YEAR 1979-1980

	<u>NUMBER OF ASSEESSES</u>	<u>AUDIT UNITS</u>	<u>FULL VALUE</u>	<u>TAX DOLLARS</u>
ASSESSOR'S STAFF:				
OUT-OF-STATE AUDITS	46	126	\$ 6,761,629	\$ 168,115
SOUTHERN CALIFORNIA AUDITS	<u>18</u>	<u>74</u>	<u>2,119,901</u>	<u>30,939</u>
SUB-TOTAL	64	200	\$ 8,881,530	\$ 199,054
LOCAL AUDITS	518	2,033	27,443,639	552,731
PENAL INVESTIGATIONS AND DIRECT BILL REVALUATION	3,701	3,701		
CLOSE-OUTS & OFFICE INVESTIGATIONS	<u>130</u>	<u>164</u>	<u>1,777,929</u>	<u>54,796</u>
SUB-TOTAL	4,413	6,098	\$ 38,103,098	\$ 806,581
CONTRACT AUDITS	<u>112</u>	<u>404</u>	<u>13,428,489</u>	<u>343,565</u>
TOTAL	4,525	6,502	\$ 51,531,587	\$ 1,150,146

COMPARATIVE TAX RECOVERIES FROM LOCAL & OUT OF COUNTY AUDIT PROGRAMS

<u>Fiscal Year</u>	<u>Tax Dollar Recovery</u>
1969-1970	\$ 855,152.
1970-1971	892,326.
1971-1972	1,264,398.
1972-1973	1,295,767.
1973-1974	790,319.
1974-1975	1,137,074.
1975-1976	1,493,235.
1976-1977	1,259,042.
1977-1978	1,080,282.
1978-1979	1,326,210.
1979-1980	1,150,146.

PERSONAL PROPERTY DIVISION

MARINE SECTION

PRODUCTION REPORT 1979-1980

1.	1980 Field Book Update 7/1/79 to 3/1/80	(Vessels)	6,185
	Documented Vessels Out of County		<u>3,374</u>
			2,811
	1980 Direct Bills	1,016	
	1% Bills	165	
	Normal Bills	<u>1,152</u>	
		2,333	
	Vessel Records Processed		
	New and Changed, Coast Guard, DMV	4,323	
	Owner and County Reports Processed	<u>4,753</u>	
		9,076	
	EDP Boat Record Change Slips		
	1980 Update 7/79 - 12/79	3,146	
	Accumulated 1/80 - 7/80	1,666	
	Boats Added		511
	Boats Deleted (Sect. 228); Others Deleted		-640
	Boats Acquired After Lien Date; In Process		<u>-349</u>
			2,333
2.	(A) Appraise Equipment of Service Stations		
	(B) Update Business Property Situs		
	(C) Process Business Property Statements		
	(D) Assess Personal Property Oil Companies and Service Stations		
	1980 Statements Issued - 473		
	Statements Filed - 253		

Work Days

692

TECHNICAL AND ASSESSMENT SERVICES DIVISION

ANNUAL REPORT
TECHNICAL AND ASSESSMENT
SERVICES DIVISION
1979-1980

The responsibilities of the Technical and Assessment Services Division are to maintain the Assessment Roll, provide for an up-to-date computer information system, and to administer exemptions. These responsibilities are further broken down as follows:

Maintain and correlate Assessment Roll; enter all data from divisions into computer. Maintain and update records, record transfers of ownership, change or address, lot cuts and mergers. Update SBE map register, process Personal Property declaration books, maintain control Roll Alpha Index for secured and unsecured rolls, Personal Property Exemption Register, Business Property Register, etc. Administer the homeowner exemptions. Process and verify eligibility and amount of exemption on Church, Welfare, School and Veterans. Handle telephone calls and visits from taxpayers, realtors, other departments of the City and other Counties. Inspection of premises to substantiate exemptions.

OUTPUT OBJECTIVES - 1979-80

	<u>Objectives</u>	<u>Actual Compl.</u>
Secured roll valuations and parcel ownership changes	30,000	22,072 *
Homeowner, Veterans and Exemptions	98,000	97,418
Unsecured roll-Field Book Personal Prop. Stmt.	55,000	53,885
Corrections to Assessment Rolls	4,500	3,485
Misc. routine work-input on computer terminal to update data file	100,000	100,000 +
Counter service (Requests for information)	100,000	100,000 +
Telephone service (Requests for information)	240,000	240,000 +
Physical Inspections of Exemptions	2,000	1,261

* Decrease in activity due to decrease in sales of homes, anticipate increase in 1980-81.

TECHNICAL SERVICES

A total of 4100 Man Days/Yr. for Period of 7-1-79 to 6-30-80

<u>OPERATIONS FUNCTIONS</u>	<u>% OF MAN DAYS/YRS.</u>
E.D.P.	4%
Public Information	10%
Supervising	5%
Homeowners	15%
Personal Property Field Books	5%
Personal Property Statements	15%
Real Estate Values	6%
Secured Roll Preparation	8%
Unsecured Roll Preparation	4%
Real Estate Ownership File	14%
Mail Address File	4%
Drafting	10%

MAN-DAYS

VACATION	210
SICK PAY	128
SICK LEAVE	23
COMPENSATORY TIME	9

Net Man Days/Yr = 3,730

SECURED ROLL

1979-80 155,791 Parcel Count 1980-81 156,318 parcels

872 New Lots

345 Deleted Lots

New Subdivision Maps Processed:	5	Total of 31 new lots
Parcels Maps - Nos. Extended and Verified:	84	Total of 193 new lots

Segregation (Parcel Slips for Taxation)	13
Section 2821, Revenue & Taxation Code	

TO E.D.P. (Ownership)

New Lots	872
Deleted Lots	345
Changed Lots (Daily)	16,053
Total Lot Changes (New & Deletes)	17,270

FROM RECORDER

Total Transfer Tax	9,870
Total Papers Pick Up from Recorder	38,480

1980
UNSECURED ROLL

VALUATION
VIA DATA PROCESSING

DIRECT BILLS - MARCH 1 - FULL VALUE

<u>STMT COUNT</u>	<u>LAND</u>	<u>STRUCT IMPTS.</u>	<u>FIXED IMPTS.</u>	<u>P.P. OTHER</u>
16,750	33,396	26,455,440	20,773,044	49,915,453

JULY 1ST ROLL - FULL VALUE

13,478	48,909,487	63,428,784	506,622,151	505,640,464
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TOTALS - FULL VALUE

30,228	48,942,883	89,884,224	527,395,195	555,555,917
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SECURED VALUATIONS
VIA DATA PROCESSING

NUMBER OF CHANGES IN FULL VALUE IN REAL ESTATE	15,199
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TOTAL INCREASE IN FULL VALUE REAL ESTATE IN THE 1979-80 ASSESSMENT	\$1,420,044,899
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CORRECTIONS TO ASSESSMENT

ROLLS

	DECREASE	INCREASE
REAL ESTATE CHANGES	1,490	393
PERSONAL PROPERTY	840	0
	DENIED	EXTENDED
HOMEOWNERS EXEMPTION	275	467
VETERANS EXEMPTION	6	0
MISCELLANEOUS EXEMPTIONS	0	14

ASSESSMENT SERVICES

Section processes claims for statutory exemptions (Church, Welfare, Homeowners, Veterans) and supplies assessment information to public.

Full-time staff: 5 employees Total Work days 1,255

Work-day Allocation:

Processing Exemptions Claims	47%
Telephone Switchboard	9%
Maintenance of Public Records	1%
Public Information and Counter Service	<u>43%</u>
	100%
Vacation	65 days
Sick Pay	37 days
Sick Leave	<u>0 days</u>
	102 days
Work Days Available	1,153

COUNTY

TYPE, NUMBER, AND ASSESSED VALUES OF ALL PRIVATELY-OWNED PROPERTIES
EXEMPT FROM TAXATION AND SIMILAR DATA FOR REIMBURSABLE EXEMPTIONS

LINE NO.	TYPE	SECURED		UNSECURED		TOTAL	
		NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY	NUMBER	TOTAL TANGIBLE PROPERTY
WELFARE PROPERTIES (Const., Art. XIII, Sec. 4b)							
1	Private and Parochial schools of less than collegiate grade.	251	30,005,105	-	-	251	30,005,105
2	Hospitals	74	71,879,863	-	-	74	71,879,863
3	Charitable and religious properties.	535	59,293,649	-	-	535	59,293,649
ALL OTHER PROPERTIES (Const., Art. XIII)							
4	Homes of totally disabled and blind veterans (Sec. 4a) Not over \$10,000	71	538,395	-	-	71	538,395
	Over \$10,000	24	297,573	-	-	24	297,573
5	Other veterans' properties (Sec. 3, o, p, q, r)	18	16,728	4	2,950	22	17,678
6	Total veterans' properties (line 4 plus line 5)	113	852,696	4	2,950	117	855,646
7	Churches (Sec. 3f & 4d)	533	30,417,662	-	-	533	30,417,662
8	Privately owned colleges (Sec. 3e)	51	20,627,732	-	-	51	20,627,732
9	Low valued real property (Sec. 7)	-	-	-	-	-	-
10	Totals lines 1-5 & 7-9	1,557	213,076,707	4	2,950	1,561	213,079,657
REIMBURSABLE EXEMPTIONS							
11	Homeowners' (Sec. 218, R & T C)	96,044	167,958,044	24	39,325	96,068	167,997,369
12	Business inventories (Sec. 219)	-	-	-	-	-	-
	Excluded above						
13	Cemetery	3	82,258	-	-	3	82,258
14	Other (Specify)	20	1,476,917	-	-	20	1,476,917
15							

VALUATION STATISTICS

REAL ESTATE BY CLASS

CLASS	DESCRIPTION	PARCEL COUNT	UNITS	LAND AV	IMPS AV	REAL ESTATE ASSESSED VALUE
A	APARTMENTS	13,225	134,632	223,201.614	517,985,574	741,167,188
B	BANKS	134		16,131,920	16,976,776	27,106,896
C	COMMERCIAL STORES	3,064		98,037,125	103,352,719	201,425,035
C-1	SHOPPING CENTER	4		1,890,752	2,182,222	6,542,991
D	DWELLINGS	94,716	99,737	475,639,616	723,826,211	1,197,766,117
E	SCHOOLS	221		9,163,686	37,765,227	37,909,115
F	FLATS & DUPLEX	22,452	49,944	164,513,136	276,765,407	440,420,643
F-2	FLAT & STORE	2,700	98,347	23,782,193	37,012,246	52,799,642
G	GARAGES (COMMERCIAL)	358		13,385,194	11,519,234	26,746,728
H-1	HOTELS - 1ST CLASS	34		19,225,171	8,190,069	103,845,231
H-2	HOTELS - OTHER	6,177	8,265	20,921,032	29,159,152	50,082,774
I	INDUSTRIAL	2,888	9,383	58,605,126	76,459,136	135,546,351
M	MORELS	92		6,722,173	11,307,626	18,109,799
M-1	HOSPITALS	37	3,574	6,314,113	48,740,440	55,055,133
N-1	CONVALESCENT HOMES, NURSING HOMES	65		3,230,121	11,246,313	14,476,464
N-2	OFFICE BUILDINGS	1,021		136,439,725	492,071,351	630,511,076
O	PUBLIC BUILDINGS (GOVERNMENT)	564		1,354,776	49,463	1,444,179
P	GAS STATIONS	302		1,567,961	2,143,697	4,711,058
T	THEATRES	53		2,661,961	1,563,135	4,245,135
U	CLUBS, LODGES, FRATERNAL ORGANIZATIONS	121		6,723,110	8,772,768	15,695,878
V	VACANT	7,964		35,162,459	4,009,293	40,171,752
W	CHURCHES, CONVENTS, RECTORIES	1,522		12,221,279	36,041,893	48,269,172
X	MISCELLANEOUS	1,089		19,574,570	11,647,471	31,422,041
Y	PURD CUMMISSION PROPERTY	52				
Z	CONDOMINIUM	4,675	4,675	35,105,766	80,156,297	115,262,057
	INCOMPLETE STATISTICS	7		2,462,734	143,567	2,626,321
TOTAL		136,567	319,537	1,399,516,216	2,620,428,100	4,019,944,376

PROGRAM ALAL

DATE 01/18/80



